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  $31^{st}$  December 2020 3.1 Statement of Financial Performance

ACA-F

# Statement of Financial Performance for the period ended 31st December 2020

Rs.

D., J.,			A	Actual	
Budget (Current Year)		Note	Current Year	Previous Year	
-	Revenue Receipts			-	
2	Income Tax	1	<b>S</b>	2	
2	Taxes on Domestic Goods & Services Taxes on International	2	141	2	ACA-1
-	Trade Non Tax Revenue &	3	-	- 1	
_ =	Others	4	2	1206	
2	Total Revenue Receipts (A)		-	1206	
5	Non-Revenue Receipts		-		
<b>7</b>	Treasury Imprests		26,913,000	28, 725,000	ACA-3
ž	Deposits		8,105	•	ACA-4 ACA-
3	Advance Accounts		578,222	830,934	5/5(a)
-	Other Receipts Total Non-Revenue	-	729,482	730,863	
<u> </u>	Receipts (B) Total Revenue Receipts & Non Revenue		28,228,809	30,286,797	
	Receipts $C = (A)+(B)$		28,228,809	30,288,003	
	Less: Expenditure				1
-	Recurrent Expenditure		*	-	
13,970,000	Wages, Salaries & Other Employment Benefits	5	13,509,174	13,810,834	-
13,400,000	Other Goods & Services	6	12,374,722	13,576,693	ACA-2(ii
850,000	Subsidies, Grants and Transfers	7	433,562	578,556	

-	Interest Payments	8	-	.\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
2	Other Recurrent Expenditure	9	_	-	
28,220,000	Total Recurrent Expenditure (D)	S#0	26,317,458	27,966,083	
	Capital Expenditure				-
	Rehabilitation & Improvement of Capital				
<del></del>	Assets Acquisition of Capital	10		ā	
200,000	Assets	11	186,578	30,850	-
-	Capital Transfers Acquisition of Financial	12	-		ACA-2(ii
2	Assets	13	9	12	
100,000	Capacity Building Other Capital	14	*	616,425	J
-	Expenditure	15	-	-	
300,000	Total Capital Expenditure (E)		186,578	647,275	e
	Main Ledger Expenditure (F)		1,453,408	1,599,249	
	Deposit Payments Advance		8,105		ACA-4
	Payments		1,445,303	1,599,249	ACA- 5/5(a)
	Total Expenditure G = (D+E+F)		27,957,444	30,212,607	
	Imprest Balance as at 31st December 2020 H =				
28,520,000	(C-G)		271,365	75,396	

#### 3.3 Statement of Financial Position

ACA-P

#### **Statement of Financial Position**

### As at 31st December- 2020

	Act	tual
Note	Current Year	Previous Year
n I	Rs	Rs

#### Non Financial Assets

Property, Plant & Equipment	ACA-6	10,682,073.00	10,495,495.00
Financial Assets			
Advance Accounts	ACA-5/5(a)	4,604,698.00	3,512,618.00
Cash & Cash Equivalents	ACA-3	271,365.00	57,528.00
Total Assets		15,558,136.00	14,065,641.00
Net Assets / Equity			
Net Worth to Treasury Property, Plant & Equipment		10,682,073.00	10,495,495.00
Reserve Rent and Work Advance		-	-
Reserve	ACA-5(b)	4,604,698.00	3,512,618.00
<b>Current Liabilities</b>	-1.00		
Deposits Accounts	ACA-4	/4/	2
Imprest Balance	ACA-3	271,365.00	57,528.00
<b>Total Liabilities</b>	_	15,558,136.00	14,065,641.00

Detail Accounting Statements in above ACA format Nos. 1 to 6 presented in pages from ..!52... to.!54 and Notes to accounts presented in pages from .!55... to ...!58.... 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 in agreement.

Chief Accounting Officer

Officer

Name: K.T. Chitrasirine:
Parliamentary Commissioner.
Designation of Administration (Orbitishalion:

Date: No. 14, First Floor, R.A.DMel Mawatha Colombo 04.

Accounting

Chief Financial Officer/ Chief Accountant/ Director

......

(Finance)

(Finance)/ Commissioner H.P.A. PATHIRANA Administrative Officer

Name: Date:

Office of the Parliamentary
ommissioner for Administration (Ombudsman)
First Floor, No. 14, R.A. De Mel Mawatha,
Colombo 04.

#### Statement of Cash Flows for the Period ended 31st December-2020

	Actu	ıal
	Current Year	Previous Year
	Rs.	Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	(iii)
Fees, Fines, Penalties and Licenses	- I	-
Profit	-	1.0
Non Revenue Receipts Revenue collected for the other Heads	1,315,809	1,561,797
Imprest received	26,913,000	28,725,000
Total Cash generated from Operations (a)	28,228,809	30,286,797
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	25,883,896	27,387,527
Subsidies & Transfer Payments	433,562	578,556
Finance Costs - Imprest Settlement to Treasury	271,365	57,528
Total Cash disbursed for Operations (b)	26,588,823	28,023,611
NET CASH FLOW FROM OPERATING ACTIVITIES(C )=(a)-( b)	1,639,986	2,263,186
Cash Flows from Investing Activities		
Interest	-	-
Dividends		-
Divestiture Proceeds & Sale of Physical Assets	*_	
Recoveries from On Lending	<u> </u>	
Total Cash generated from Investing Activities (d)	-	940
Less - Cash disbursed for: Purchase or Construction of Physical Assets & Acquisition of Other Investment	1,639,986	2,263,186

Advance Payuments		
Total Cash disbursed for Investing Activities (e)	1,639,986	2,263,186
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(1,639,986)	(2,263,189)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=( c) + (f)	-	
Cash Flows from Fianacing Activities		
Local Borrowings	9	×
Foreign Borrowings	-	-
Grants Received		<u> </u>
Total Cash generated from Financing Activities (h)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings		
Repayment of Foreign Borrowings	2	
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)	1.77	.50
Opening Cash Balance as at 01st January		=
Closing Cash Balance as at 31st December	271,365	57,528

#### 3.5 Notes to the Financial Statements

#### 3.6 Performance of the Revenue Collection

		Revenue Estimate		Collected Revenue	
	Description of the Revenue Code	Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
11 1 10 1	No	_	-	-	

#### 3.7 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocat	ion	Actual	Allocation Utilization	
	Original	Final	Expenditure	as a % of Final Allocation	
Recurrent	28,220	28,220	26,317	93.2%	
Capital	300	300	187	62.3%	

# 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

Received		Allocat	ion		Allocation	
	Purpose of the Allocation	Original	Final	Actual Expenditure	Utilization as a % of Final Allocation	
ш	-	-	-	-	-	•

#### 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 31.12.2020	Balance as per financial Position Report as at 31.12.2020	Yet to be Accounted	Reporting Progress as a %
9151	Buildings and Structures	:=x	*	-	-
9152	Machinery and Equipment	1-11	10,682	-	-
9153	Lands		*	-II	<b>*</b> .
9154	Intangible Assets	-	=	-	-
9155	Biological Assets	-	=	-	-
9160	Work in Progress	.T./	5	-	
9180	Lease Assets	-	E	-	-

# 3.10 Auditor General's Report\*\*

#### 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 2020.

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

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

#### 5.1 Indicate the Identified respective Sustainable Developments Goals \*

	Targets	Indicators of	Progress of the Achievement to date			
Objective		achievement	0%-49%	50%-74%	75%- 100%	
		9				

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

#### 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	14	03
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.

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

2.2	Personal emoluments register/ Personal emoluments cards has been maintained and updated	Complied	ā	-
2.3	Register of Audit queries has been maintained and updated	Complied	-	2
2.4	Register of Internal Audit reports has been maintained and updated	Not Applicable	-	-
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied	10	
2.6	Register for cheques and money orders has been maintained and updated	Complied	5.	.5
2.7	Inventory register has been maintained and updated	Complied	+	-
2.8	Stocks Register has been maintained and updated	Complied	<i>2</i>	U.
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	5	a
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied	=	5
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	Not Complied	This office has no Accountant.	A request was made to have an Accountant to this

#### 06.3 Human Resource Development

Name of the Program	staff of	Duration of the		Nature of the Program	Output/Knowled ge Gained*	
		program	Local	Foreign	(Abroad/Local)	

<sup>\*</sup>The officers did not give their contribution to the Training programme due to the Coronavirus prevailed in our Country during this year.

#### 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	(#2)	
1.2	Advance to public officers account	Complied	-	-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable	٥	
1.4	Stores Advance Accounts	Not Applicable	•	•
1.5	Special Advance Accounts	Not Applicable		-
1.6	Others	Not Applicable	•	-
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied	-	

	dated 11.05.2014 in using the Government Payroll Software Package			office from the Department of Management Services and it was informed to fulfill the said requirement through the Administrative Officer.
4	Preparation of Annual Plans		<u>h)</u> ;	
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	-	e e
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied	(5)	-
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied	(H-1)	-
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	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.	je .
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Not 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	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		-
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		-
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	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	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	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	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 Complied	Dormant Accounts do not exist.	8
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	Bank Balance has been overstated.	Action has been taken to analyze and rectify the unidentified balances.
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	Not Complied	No such loan balance is available.	-
13	General Deposit Account			
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	(I + 1)	-
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	Not Complied	The ad-hoc sub imprests have not been settled within the year 2020	-

14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Not Complied	Answer referred to in the above 14.2	-
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 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	(%)	а
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Not Complied	Vacancies required by us have not been filled.	-
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	-	ज
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	-	3-
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	Not Complied	It has not been prepared.	Step has been taken to prepare in future.
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses to Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified		-	-

# 9. Conclusion

The system in place through the Office of Ombudsman provides a forum for the citizens to have access to an independent, impartial and inexpensive dispute resolution mechanism, which help resolving their grievances, protect their fundamental rights, restoring their dignity and it will help to have confidence in a democratic process.

Sound system of administration is a basic requirement in the modern society. With the view of achieving this goal, the government machinery that is responsible when carrying out routine business in the administrative process, is vested with enormous powers to perform the functions and duties, smoothly and in the best interests of the public at large. The powers so given do not mean that the same are to be applied in violation of rules, regulations, and against the Rules of natural justice and equity.

The office of Ombudsman is always open for the purpose of diagnosing, investigating, redressing and rectifying injustices, if any, caused to a person by way of maladministration. Exercising powers arbitrarily or refusing to act duly and applying delaying tactics in the discharge of official obligations with corrupt or biased motivations are the main factors that are to be looked into and to be rectified by the Office of Ombudsman.

In the present-day context, seeking redress from courts have become very expensive. It is not a secret that seeking redress through court or a tribunal depends on the availability of necessary finances. It is not an exaggeration to state that the Ombudsman is more often fruitful than going to court to have the administrative errors corrected particularly because the Ombudsman has the necessary experience and power, having dealt with a large number of complaints over years. It is a more flexible and cost-effective system as well. Moreover, the office of Ombudsman has the advantage of providing its services especially for vulnerable groups of the society to initiate the complaint process with minimal expenses if not for zero expenses. Further, it is advantageous over the traditional court system. Similarly, it is significant to note that this institution does not allow lawyers or an agent to appear on behalf of a complainant.

I also must mention that when inquiring into allegations, this institution affords ample opportunities to both parties to present their cases upon studying the matters pertaining to the complaint in depth.

Having stated that I need to comment on the attitude taken by the responsible officials towards achieving the goals intended by the enactment of the Ombudsman Act. Looking at the files maintained by this office, I have observed that there have been instances of some public officials making decisions according to their own whims and fancies, ignoring laws, regulations and rules or giving them their own interpretations. Officials executing their duties in that manner forget that they tend to violate fundamental rights and human rights of the people depriving them of their legitimate expectations in addition to the pain of mind they suffer.

I have also seen that some officials are not inclined or unable to settle issue conciliatorily. Furthermore, it had been noticed that some officials apparently are not competent enough or are unable to deal with issues especially when it comes to the issues in relation to disputes among parties. This practice of not settling issues cordially stems from the attitude of treating a complainant as an adversary and also because of their unwillingness to accept official fallibility.

Although the problems and difficulties faced with, in the process of problem-resolving, have been highlighted in this report to some extent, I must, at the same time, state that there had been considerable degree of co-operation extended by all officials enabling me to discharge my duties more effectively.

In conclusion, I must state that with the help of the staff in this office, the Office of Ombudsman has managed to dispose of a fair number of complaints received despite the difficulties that they are faced with. The approved cadre of the office has not been completed. Neither an Accountant nor a Book-Keeper is appointed to this office. Reluctance of officers to serve in this office is a noticeable factor particularly when the allowances paid to the staff of the institutions which discharge the same functions, are not being paid to the members of staff in this office.

Finally, I must state that I would be failing in my duty, if I do not appreciate the hard work performed by the members of the staff in this office. I take this opportunity to extend my profound gratitude to the members of the staff in this office who have worked tirelessly against all barriers, to achieve the targets we were aiming at.

Justice K.T. Chitrasiri Parliamentary Commissioner for Administration (Ombudsman)