

# 2022

## PERFORMANCE REPORT



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இலங்கை மதுவரித் திணைக்களம்  
Excise Department of Sri Lanka



කාර්යසාධන වාර්තාව  
செயலாற்றுகை அறிக்கை  
**PERFORMANCE REPORT**  
**2022**

**Prepared as per the Guidelines No. PFD / RED / COPA / 2019 / 01 dated 30.01.2020 and submitted through the Department of Public Finance of the Ministry of Finance, Economy and Policy Development of the Democratic, Socialist, Republic of Sri Lanka**



## Annual performance Report for the year 2022

Name of the Department	-	Excise Department of Sri Lanka
Address of the Department	-	No353, Kotte Road, Rajagiriya
Vote No.	-	248 - Excise Department
Email	-	<a href="mailto:excisen@slt.lk">excisen@slt.lk</a>
Web	-	<a href="http://www.excise.gov.lk">www.excise.gov.lk</a>
Telephone No	-	0113-888022
Fax	-	0112-877890
24 hours Hotline	-	1913



## Content

Page No.

<b>Chapter</b>	<b>01</b>	<b>Institutional Profile / Executive Summary</b>	
1.1		Introduction	123
1.2		Vision, Mission and Objectives, Key Functions and values of the Excise Department of Sri Lanka	124
1.3		Organizational Structure of Excise Department of Sri Lanka	127
1.4		Geographical Locations of Regional offices of Excise Department of Sri Lanka	128
<b>Chapter</b>	<b>02</b>	<b>Progress and the Future Outlook</b>	
2.1		Special Achievements	130
2.2		Future Goals and challenges	132
2.3		Welfare	134
<b>Chapter</b>	<b>03</b>	<b>Overall Financial Performance of the year</b>	
3.1		Statement of Financial Performance	136
3.2		Statement of Financial Position	137
3.3		Statement of Cash Flows	138
3.4		Statement of Financial Performance – Excise Reward Fund	139
3.5		Statement of Financial Position - Excise Reward Fund	140
3.6		Statement of Cash Flows - Excise Reward Fund	141
3.7		Notes to the Financial Statements	142
3.8		Performance of the Utilization of Allocation	142
3.9		In terms of F.R.208, granting allocations of the excise department of Sri Lanka as a Departmental Agent.	143
3.10		Performance of Reporting Non-Financial Assets	143
<b>Chapter</b>	<b>04</b>	<b>Performance Indicators</b>	
4.1		Introduction	146
4.2		Performance Indicators of the Institute	147
<b>Chapter</b>	<b>05</b>	<b>Performance of Achieving Sustainable Development Goals (SDG)</b>	
5.1		Introduction	150
5.2		Activities and progress of the Excise Department of Sri Lanka based on the Sustainable Development Goals	151
<b>Chapter</b>	<b>06</b>	<b>Human Resource Profile</b>	
6.1		Cadre Management	158
6.2		Impact of the shortage or excess in human resources on the performance of the institute	158
6.3		Details of vacancies in the year 2021	159
6.4		Human Resource Development (Training Programmes)	162
<b>Chapter</b>	<b>07</b>	<b>Compliance Report</b>	
7.1		Compliance Report on the manner of contribution to the departmental Performance.	168



# Chapter 01

## **Institutional Profile / Executive Summary**

- 1.1 Introduction
- 1.2 Vision, Mission and Objectives and Key functions and values of the Excise Department of Sri Lanka
- 1.3 Organizational Structure of the Excise Department of Sri Lanka
- 1.4 Geographical Locations of the Regional Offices of the Excise Department of Sri Lanka





## 1.4 Introduction

Excise Department of Sri Lanka over one hundred- and ten-years old history, is a primary government revenue collection institution. In addition, the Department carries into effect three-missions as excise revenue and tobacco revenue management, enforcing the relevant laws and social security. Over the period of one hundred and ten years from the year 1912, a number of special events were reported; in the year 2022 under reviewed was a challenging year for this department.

I was appointed as the Commissioner General of Excise of the Excise Department of Sri Lanka on the decision of the Cabinet of the Parliament of Sri Lanka on 02.01.2023. Additional Commissioner General of Excise, Acting Additional Commissioner General of Excise and two Commissioners of Excise, a Chief financial officer, chief accountant and two Accountants, four Deputy Commissioners of Excise and two Administrative Officers have served in the department for administrative and monitoring activities for the year under review. An Audit Division and an Internal Audit Division are implemented for representing the Auditor General's Department to streamline the internal control of the Head Office of Excise Department. There was also a Statistics division consisting of a Statistician attached to the Department of Census and Statistics.

Department extends an island wide service with 13 Offices of Assistant Commissioners of Excise, 30 Offices of Superintendents of Excise, 56 Excise Stations, 05 Special excise Operation units and a law enforcement unit for drugs. In addition to the above, permanent staff have been deployed in the excise units related to Tobacco and Alcohol manufactories.

The revenue target granted to the Excise Department of Sri Lanka for the year 2022 is 180 billion rupees. Although it was possible to exceed the expected targets in the first quarter of 2022, due to the existed fuel, economic crises and the Covid-19 epidemic situation, it was difficult to reach the expected excise revenue target of 180 billion from the beginning of the third quarter. The amount of Rs. 185 billion was revised by the Ministry of Finance with the objective of increasing the public revenue, in spite of various difficulties; the department was able to collect 170.3 billion rupees with excise tax rebate (5.1 billion rupees).it is a pleasure to the department Due to the covid pandemic situation in the year 2022, the fuel crisis, the economic crisis and the unstable situation in the country, the impact that the entire staff had to face were affected directly to decrease the overall performance in the year 2022.

In the year 2022, 35,381 cases of illegal liquor and narcotics were prosecuted by the Excise officers island

wide and the number of fines collected was rupees 129,497,022. The number of 4155 licensing violations were reported at licensed premises in which a total of rupees 164,831,863 of composition fees was recovered.

As at the 31 December in the year under review, the actual number of employees was 1262. The number of vacancies was 377 which is 23% of the approved number of employees. It is gratefully acknowledged that the contribution of the whole staff in such a situation has massively contributed to the achievement of the expected performance.

In the year 2022, the Excise Department of Sri Lanka. Was able to grant promotions to 49 officers at the senior and tertiary levels and actions are being taken to grant promotions to 36 officers at the secondary level, 38 new Excise Inspectors were attached and provided training at the Excise Training College. Due to the various crises in the year 2022, the Excise Training College has been able to provide training to all the promoted officers despite some obstacles to the entire officer training.

In order to manage revenue and achieve expected revenue targets, the foolproof sticker method was implemented from the beginning of the year 2022 and in April 2022, affixing stickers were made mandatory on liquor bottles. As a result of this a significant increase of revenue has been made.

I highly appreciate the support extended by all the officers of the Ministry of Finance and the Treasury, and all the institutions including the Sri Lanka Police, Sri Lanka Customs, Department of Inland Revenue, Sri Lanka Tourism Development Authority, National Dangerous Drugs Control Board, Department of Government Analyst, Institute of Sri Lanka Standards, National Authority on Tobacco and Alcohol, and the Attorney General's Department to carry out the overall activities of the Excise Department of Sri Lanka.

I hereby express my gratitude to all the excise staff including the officers of all island service and all the officers of the Excise Department of Sri Lanka for their support to achieve a higher percentage of institutional performance in the said year, despite to the performance of the excise Department of Sri Lanka by the impact of the instability in the country of the all-public service in the year 2022.



J. M. S. N. Jayasinghe  
Commissioner General of Excise

**J.M.S.N. Jayasinghe**  
Commissioner General of Excise  
Excise Department of Sri Lanka  
No. 353, Kotte Road, Rajagiriya.

## 1.2 Vision, Mission and Objectives and Key functions and values of the Excise Department of Sri Lanka



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Excise Department of Sri Lanka

*“වගකීමෙන් සුරක්ෂාවට”*  
*“Protection through responsibility”*

### **Vision**

To be dedicated the most respectful and responsible revenue collection public institution in order to enhance the public revenue through formally regulating the tobacco and liquor manufacturing.

### **Mission**

“Efficient and effective administration of liquor and other approved alcohol within the country in order to assist economic growth and development through creating incisive awareness programs which are against the improper usage of illegal liquor, dangerous drugs and psychotropic substances abuse by empowering the conformity to all rules and regulations in which we have the power to take action by providing facilities for earning legal trade revenues”

## Objectives

- Maximizing Revenue collection through risk management and improving compliance of organizational prospect for the assistance of effective decision making at the strategic, operational and tactical levels.
- To provide facilities for trade through encouraging compliance of stakeholders with the laws pertaining to achieve through perpetual knowledge sharing aimed at enhancing revenue.
- Effective utilization of risk management principles is the core for achieving the equilibrium between control and providing facilities of liquor and tobacco revenue.
- Building good faith among the public on efficiency and the honesty at the time of collecting excise tax
- Regulating production and sale of alcohol, rectified spirit and denatured spirit and other approved intoxicants.
- Implementation of sustained operations and conducting awareness programs against illegal alcohol and drug use.
- Implementation of laws, rules and regulations to intercept illegal distillation of spirits and unlicensed distillation of spirits clandestinely.
- Improving capacity and abilities of employees to make sure sufficient professional and technical staff by incessant training and development.
- Maintaining dedicated staff for the service having well trained and utmost satisfaction.
- Prevention of the use of alcohol and liquor and to keep away from the illicit trafficking of drugs and psychotropic substances.
- Take necessary action to eradicate the toxic drugs and toxic liquor in trade and safeguard the public of them.
- Maintaining efficient tax system with good relationship of the Ministry of Finance and other external institutes

## **Functions and Values**

### **Functions**

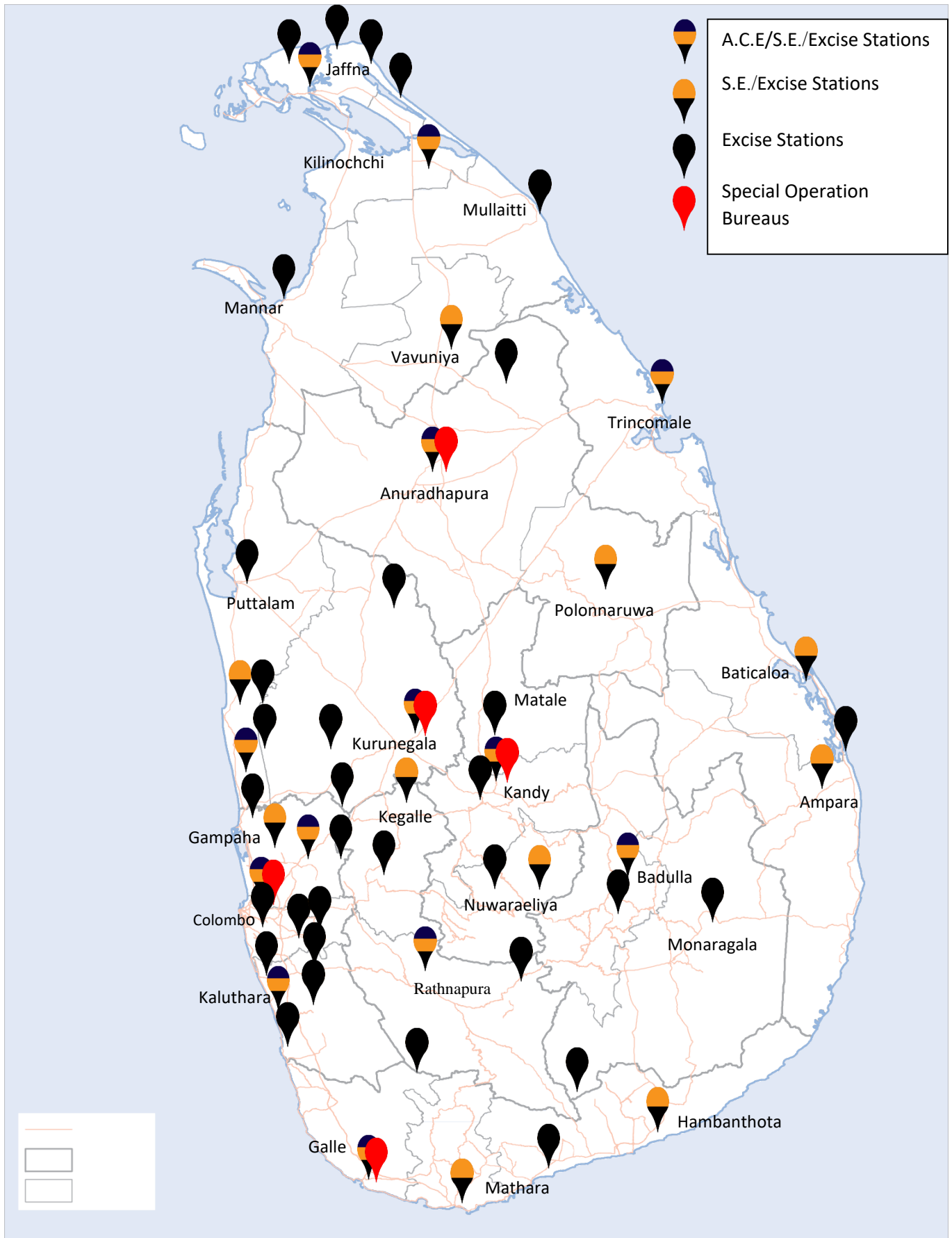
- Supervision and control of all Excise licensed premises and the collection of revenue thereof.
- Efficient and effective implementation of Excise Ordinance and Tobacco Tax Act.
- Act as a law enforcement institution regarding the Poisons, Opium and Dangerous Drugs Ordinance.
- Implementation of National Authority of Tobacco and Alcohol Act for the social protection of the nation.
- Building a close relationship with other law enforcement institutions such as Police, Customs and Inland Revenue Department in Sri Lanka.
- Make awareness through institutional programs against the illicit liquor and drugs abuse and make aware students and the community about the harmfulness of illicit liquor and dangerous drugs abuse.
- Implementation of Convention against Illicit Trafficking in Narcotics Drugs and Psychotropic Substances Act No: 01 of 2008.
- Providing training for all levels of employees within the planned year.
- Active participation for meetings and discussions with all stake holders.

### **Values**

- Maintaining a culture for granting friendly and transparent service that treated as everyone equally.
- Having a dedicated staff with a team spirit who can move towards to achieve ultimate goal.
- Eliminate illicit alcohol and drugs aimed to chasten the children for protective future.
- Socialized a person having valued human values.
- Performing within a formal strategic plan.
- Providing efficient and utmost service to the clients through new technical methodologies.
- Accurate tax collection through modern technology.
- Maintain a reliable database.
- Implementation of programs for reducing the use of toxic drugs and toxic liquor.
- Maintain good coordination with external institutions.



# 1.4 Geographical Locations of the Regional offices of the Excise Department of Sri Lanka



## **Chapter 02**

### **Progress and the Future Outlook**

- 2.1 Special Achievements
  - 2.1.1 Revenue
  - 2.1.2 Administration
  - 2.1.3 Information Technology
  - 2.1.4 Law Enforcement
  - 2.1.5 Logistics
  - 2.1.6 Studies & Research
- 2.2 Challenges – Future Goals
  - 2.2.1 Future goals
  - 2.2.2 Challenges
- 2.3 Welfare

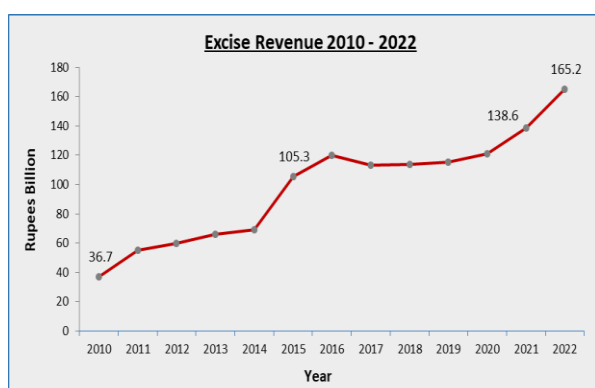


## 2.1 Special Achievements

### 2 : 1 : 1 Revenue

It was a challenging year 2022 for the entire Sri Lanka. The main causes for the impact on community lives were the fuel shortage in 2022, power cuts, the economic crisis, the covid pandemic situation and the political instability of the country.

According to the action plan submitted by the Sri Lanka Excise Department to the Ministry of Finance at the beginning of 2022, The Sri Lanka Excise Department has acceded to collect Rupees 185 billion in excise and tobacco tax revenue but the total revenue collected as at 31 December 2022 was Rs. 170.3 billion. (Including tax rebate 5.1 billion) This is 20.2% increase compared to the year 2021. Tobacco tax revenue showed a 9.7% increase compared to 2021. In spite of the closure of liquor manufactories and retail outlets in the face of obstacles such as fuel, electricity, economic, political and health crises and as well as the decrease in demand for alcohol due to the prevailing inflationary situation in the country, it was a special achievement to get this kind of revenue. This is the highest revenue reported during the period of year 1912-2022. According to the above-mentioned crises and quarantine rules, there were obstacles for obtaining the expected excise revenue due to the closure of manufactories, liquor shops and the going down of the tourism industry.



Likewise, it is a special matter that the amount of 165.2 billion rupees was collected and credited to the treasury even after paying back the excise tax of 5.1 billion rupees on the export of liquor and soft liquor.

In accordance with the Excise Notification 04/2019, affixing of the fool proof sticker for imported foreign liquor was started on 15.07.2019 and all the rules and details related to the affixing of the fool proof sticker have been declared by this Notification. Excise Notifications 06/2019, 01/2020, 03/2020, and 01/2021 amending from time to time, the date of commencement of affixing of fool proof sticker on locally produced liquor bottles and revising Excise Notification 04/2019, Excise Notification 07/2021 has been published. Excise Notifications 07/2021, 08/2021, 09/2021 for affixing the fool proof sticker on all locally manufactured liquor bottles as amended from time to time the date of affixing fool proof sticker and by revising these Notifications, Excise Notification 10/2021 has been published by declaring on January 3, 2022 as the commencing date for application of fool proof sticker and digital mark on locally manufactured liquor bottles. At present, in accordance with the rules of Excise Notification 07/2021, the application of fool proof sticker and digital mark is used for locally manufactured liquor and imported foreign liquor.

With the aim of enhancing government revenue, the imposition tobacco tax on Beedi for the manufacturing of Beedi by the budget proposals of the year 2022 is a special achievement gained by increasing the revenue of the Excise Department of Sri Lanka. The legal background required for the collection of

this tax has been published by a special gazzett Notification under the Tobacco Act No. 08 of 1999 on 31.12.2022.

The Law Enforcement Division conducted 35381 raids on illicit liquor, cigarettes and narcotics throughout Sri Lanka. The penalties of rupees 129,497,021.50 were imposed on the cases filed regarding those detections. In addition, a special achievement taken by granting composition fees of rupees 164,831,863 to the government by having submitted 4,155 technical crime reports against the breach of licensed conditions.

### 2 : 1 : 2 Administration

- During the year 2022, actions have been taken by the administration division for granting promotions to the officers of the department. One Assistant Excise Commissioner post and 11 Excise Superintendent posts were promoted as senior level promotions, 33 Excise Sergeant Major posts and 01 Excise Sergeant posts were promoted as secondary level promotions. In addition to this, 770 salary increments of uniformed staff and 184 salary increments of civil staff which were delayed for some times were also granted and efficiency bar examinations for the posts of Assistant Commissioner of Excise, Chief Excise Inspector, Excise Inspector, Excise Sergeant Major, Excise Sergeant/ guard and Excise guard driver were successfully conducted. In the year 2022, new officers were recruited for the 38 posts of new Excise Inspectors.

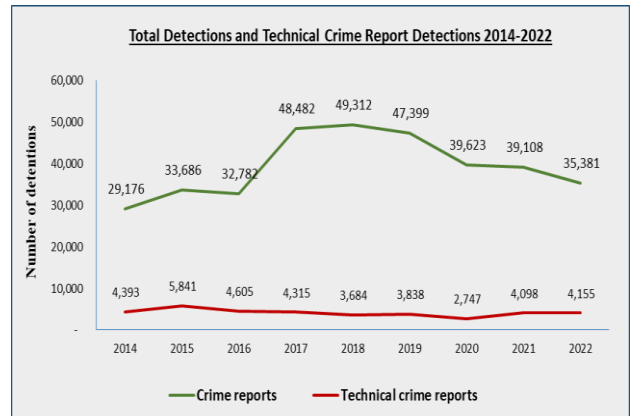
### 2 : 1 : 3 Information Technology

- The required data have been provided to the Inland Revenue Department by online from interfaces.
- Capability of exchanging data and providing facilities for excise related import and export activities by online through the ASYCUDA system of the Sri Lanka Customs Department

as well as providing relevant training and information technology facilities for the related officers.

- Obtaining IT infrastructure from SLT for the foolproof sticker project which way implemented in the year 2022 and entering into a tripartite agreement with MSP (Madras Security Printers), Excise Department of Sri Lanka and SLT and that project has been implemented successfully.
- Preparation of the first draft of the Revenue Administration System For Excise Department (RASED) System for System Requirement Specification - SRS which has been identified in the implementation of the digital revenue collection system of the Department under the implementation of the orders of the Committee on Public Accounts.
- Improving high-speed internet facilities and actions have been taken for providing computers and computer accessories to regional offices.

### • 2:1:4 Law Enforcement (Crimes)



- The government was able to obtain rupees 164,831,863 as composition fees by submitting 4,155 technical crime reports related to violation of licensing conditions through entire supervision and administration of excise licensed premises in island wide.
- 35,381 raids on illegal drugs and liquor were carried and collected Rupees 129,497,021.50 as court fines.

- 1,552 complaints were received through the 24-hours operation of the Special Telephone Number (hot line) 1913, 24 hours to link closely with the public and to make priority to the public complaints and those complaints were immediately sent to the Excise Regional Offices.
- Procurement process has been done with the coordination of the Ministry of Defense and the Navy for purchasing of 140 - 9mm pistols for the law enforcement activities and self defence of officers and this quantity of firearms is to be purchased to the excise department in the year 2023. This will allow for higher level raids that can be conducted by the law enforcement officers with the self-defense in the field.

### **2:1:5 Logistics**

- Maintaining a central laboratory to keep high standards of all locally manufactured liquor, imported liquor, raw materials of alcohol distillation, etc which is the prime objective of the Excise Department and to direct quality products to the market is a major requirement. Accordingly, the necessary activities for establishing this central laboratory in a modern building belonging to the department; attached to the Excise station, Pugoda were commenced in the year 2021, and the amount of 100 million rupees has been approved from the government budget 2022 for its future activities.
- By the date 01.01.2022, the number of freehold lands belonged to the Excise Department was 28 and actions have been taken to acquire 17 lands. According to this, 3 out of 17 lands have been acquired and actions are being taken to acquire 14 more lands.

### **2:1:6 Research and Studies**

- Obstacles have been occurred to control the manufacturing of artificial toddy as no proper standards have been prepared for natural toddy within Sri Lanka. Accordingly necessary researches to prepare a proper standard to coconut, palmyrah and Kithul toddy have been initiated linking with studies and research unit of Excise Department of Sri Lanka, Sri Lanka Standards Institution, Department of Government Analyst and externally Industrial Technological Institute. Due to the economic and political crises that have been arisen in the last year, although there were some obstacles for those activities, good progress has been achieved presently and further research activities are being carried out successfully.
- In addition, standards for arrack, beer and locally manufactured foreign liquors have been prepared and completed and actions are being taken to prepare standards for wine and sake. 26 manufactories of bottling hard liquor Beer and Sake, 14 distilleries, and 15 warehouses are under the supervision of this department. The liquor manufactured by the above manufactories, those are issued to the market after the monitoring of their quality by the 56 Regional offices of Excise. It is essential to provide at least one set of hydrometers to each excise stations. Accordingly, a provision of 138 million rupees has been allocated for the purchase of 54 sets of hydrometers required for all liquor manufactories across the island and it is a special achievement to be able to commence the procurement activities for the purchases.

### **2:2 Challenges – Future Goals.**

#### **2:2:1 Future Goals.**

- The revised target for the liquor and tobacco granted by the Ministry of Finance for the year 2022 was 185 billion rupees and the Excise Department expects to achieve the revenue

target of 217 billion rupees for the year 2023. According to the new tax policy imposed on Beedi manufacturing, it is expected to get a tax revenue of 3 billion rupees for Beedi in the year 2023.

- Granting of new excise licenses for the year 2023 and issuance of soft liquor licenses to approved hotels from tourism board.
- 23 Regional offices of the Excise Department of Sri Lanka are operating on a rental basis among them the Anti-Narcotics Division in Colombo as well as the Island-wide Special Operations Unit is maintained under strict space limitations. Therefore, construction of permanent Excise stations for existing offices under rental basis remains a prime target.
- The necessary arrangements for establishing a central laboratory in a modern building belonging to the department attached to Poogoda Excise Station, were started in the year 2021 and provisions of 100 million rupees has been approved by the government budget in the year 2022 for its future work. Accordingly, the basic work of the laboratory, as partition, purchase of necessary equipment for laboratory work and purchase of household equipment is expected to be completed in the year 2023. The capability of issuing the high quality alcohol to the market will be strengthened by the construction of this central laboratory.
- While considering entire role of the Excise department of Sri Lanka, it has been reported that frequent interruptions at the duties and facing accidents while officers are conducting raids on dangerous drugs and illicit liquor. Therefore, purchasing of communication equipment and mobile communication equipment is an important requirement of the department.

- It is expected to identify a resource person to identify the necessary requirements of RASED system and to develop that software system and to conduct its development activities according to the modular method and to develop information communication infrastructural facilities of the department.
- It is necessary to introduce a new service minute for the uniform staff of the Excise Department to obtain efficient service and it is at the final stage.

### **2:2:2 Challenges**

- Achieving the revenue target of 217 billion rupees for the year 2023 is a big challenge due to reasons of increasing cost of liquor production, cost of spirits production, the inflation in the country and the decrease of purchasing power. Getting the revenue of 3 billion rupees by implementing the new tax of Rs. 2/= per unit of Beedi for the year 2023 is also a big challenge.
- The application of a fool proof sticker or digital marking for all locally manufactured liquor was started from January 2022. After solving the various problems that arose at the beginning of the implementation of this new project, from April 2022, the application of the stickers in all the manufactories has implemented as scheduled. It is a big challenge for the department to regulate and maintain this process correctly.
- The severe shortage of officers at the secondary level is existed due to the promotion of officers at all levels during this year as uniformed staff serving in the entire department in all levels. Specially, there is a shortage of 114 posts of Excise female excise guards and male excise guards. Although, new recruitments should be made for those but due to the decision of government to suspend new recruitments. It is a

challenge to maintain the performance of the department.

- Special attention has been drawn by the Excise department regarding the proper collection and directing to recycling of empty bottles, empty beer tins (beer cans) and arrangements have been taken to fix steel buckets next to the liquor shops by discussing with the central environmental authority and other relevant external institutes. The recycling of collected empty beer cans has already been started now, therefore there is no risk of beer cans adding to the environment in the future.
- Religious, Social and political resistance arisen on issuing new retail liquor shop licenses (F.L.04) with the anticipation of increasing the revenue on excise is a challenge to the entire performance of the department.

- Barriers to purchase of vehicles to the Logistic division and the shortage of spare parts in the market to repair the vehicles have been made a drastic effect for the administration of the vehicles of the department as well as there is a drastic requirement to recruit new drivers to the department.

### **2:3 Welfare**

- The Excise Department of Sri Lanka expects to make efficiency of the welfare of employees and set up a canteen with all facilities by establishing a welfare society.
- Actions were taken to submit a proposal to the Ministry of Finance to provide incentives for the motivation of all the staff performing duties in the Excise Department who dedicated for the growth of government revenue.

### Overall Financial Performance of the year

- 3.1 Statement of Financial Performance
- 3.2 Statement of Financial Position
- 3.3 Statement of Cash Flows
- 3.4 Statement of Financial Performance –Reward Fund
- 3.5 Statement of Financial Position –Reward Fund
- 3.6 Statement of Cash Flows –Reward Fund
- 3.7 Notes to the Financial Statement
- 3.8 Performance of the Utilization of Allocation
- 3.9 In terms of F.R.208, granting allocations of the  
excise department of Sri lanka as a departmental agent.
- 3.10 Performance of Reporting Non-Financial Assets

### 3.1 Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2022					ACA-F
Budget 2022 ₹.	Note	Actual			
		2022 ₹.	2021 ₹.		
-	<b>Revenue Receipts</b>	<b>165,227,025,349.00</b>	<b>138,674,173,166.00</b>		
-	Income Tax	-	-		
185,036,000,000.00	Taxes on Domestic Goods & Services	165,227,025,349.00	138,674,173,166.00		ACA-1
-	Taxes on International Trade	-	-		
-	Non Tax Revenue & Others	-	-		
<b>185,036,000,000.00</b>	<b>Total Revenue Receipts (A)</b>	<b>165,227,025,349.00</b>	<b>138,674,173,166.00</b>		
-	<b>Non-Revenue Receipts</b>	<b>636,428,953.00</b>	<b>886,428,296.00</b>		
-	Treasury Imprests	380,000,000.00	679,573,363.00		ACA--3
-	Deposits	207,733,044.00	157,522,980.00		ACA--4
-	Advance Accounts	48,695,909.00	49,331,953.00		ACA-5
-	Other ledger Accounts Receipts	-	-		
-	<b>Total Non-Revenue Receipts (B)</b>	<b>636,428,953.00</b>	<b>886,428,296.00</b>		
-	<b>Net Total Revenue Receipts &amp; Non-Revenue Receipts C = (A)+(B)</b>	<b>165,863,454,302.00</b>	<b>139,560,601,462.00</b>		
	<b>Treasury Remittance (d)</b>	163,894,015,184.00	138,142,330,124.00		
	<b>Net Revenue Receipts &amp; Non-Revenue Receipts E = (c)-(d)</b>	1,969,439,118.00	1,418,271,338.00		
	<b>Less: Expenditure</b>				
-	<b>Recurrent Expenditure</b>	<b>1,770,977,060.00</b>	<b>1,244,517,930.00</b>		
1,081,300,000.00	Wages, Salaries & Other Employment Benefits	1,048,170,199.00	976,986,009.00		ACA--2(ii)
737,250,000.00	Other Goods & Services	716,982,651.00	260,405,523.00		
6,000,000.00	Subsidies, Grants and Transfers	5,824,210.00	7,126,398.00		
-	Interest Payments	-	-		
-	Other Recurrent Expenditure	-	-		
<b>1,824,550,000.00</b>	<b>Total Recurrent Expenditure (F)</b>	<b>1,770,977,060.00</b>	<b>1,244,517,930.00</b>		
	<b>Capital Expenditure</b>	<b>68,247,037.00</b>	<b>114,949,465.00</b>		
51,500,000.00	Rehabilitation & Improvement of Capital Assets	24,362,844.00	30,960,540.00		
143,000,000.00	Acquisition of Capital Assets	41,421,817.00	74,742,255.00		ACA-2(ii)
-	Capital Transfers	-	-		
-	Acquisition of Financial Assets	-	-		
2,500,000.00	Capacity Building	2,462,376.00	9,246,670.00		
-	Other Capital Expenditure	-	-		
<b>197,000,000.00</b>	<b>Total Capital Expenditure (G)</b>	<b>68,247,037.00</b>	<b>114,949,465.00</b>		
	Deposit Payments	188,973,432.00	212,750,718.00		ACA--4
	<b>Advanced payments</b>	42,959,371.00	40,135,614.00		ACA-5
	Other Main Ledger payments	-	-		
	<b>Main ledger Expenditure H</b>	231,932,803.00	252,886,332.00		
	<b>Total Expenditure I = (F+G+H)</b>	<b>2,071,156,900.00</b>	<b>1,612,353,727.00</b>		
<b>2,021,550,000.00</b>	<b>Balance as at 31st December I = (E-I)</b>	<b>(101,717,782.00)</b>	<b>(194,082,389.00)</b>		
	<b>Balance according to imprest statement</b>	(102,108,741.00)	(195,860,768.00)		ACA--7
	<b>Imprest Balance as at 31 December</b>	390,959.00	1,778,379.00		ACA--3
		<b>(101,717,782.00)</b>	<b>(194,082,389.00)</b>		

### 3.2 Statement of Financial Position

ACA-P

#### Statement of Financial Position as at 31 December 2022

	Note	2022 රු.	Actual 2021 රු.
<b>Non-financial assets</b>			
Property, Plant and Equipment	ACA-6	1,755,263,088.00	1,681,654,585.00
<b>Financial Assets</b>			
Advance accounts	ACA -5	155,562,043.00	161,298,581.00
Cash and cash equivalents	ACA -3	390,959.00	1,778,379.00
<b>Total Assets</b>		<b>1,911,216,090.00</b>	<b>1,844,731,545.00</b>
<b>Net assets /Equity</b>			
Net assets of Treasury Property plant and Equipment reserve		(169,409,568.00)	(144,913,418.00)
Rent and work advance reserve	ACA -5(b)	1,755,263,088.00	1,681,654,585.00
<b>Current liabilities</b>			
Deposit Accounts	ACA-4	324,971,611.00	306,211,999.00
Imprest Balance	ACA -3	390,959.00	1,778,379.00
<b>Total Liabilities</b>		<b>1,911,216,090.00</b>	<b>1,844,731,545.00</b>

Detail Accounting Statements in ACA format Nos. 01 to 07 presented in pages from 03 to 37 and Notes to accounts presented in pages from 38 to 57 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.

We hereby certify that an effective internal control system for the financial control exists in the reporting entity and control periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alternations as required for the system to be effectively carried out.

..... Sgd.....	..... Sgd.....	...Sgd.....
Chief Accounting officer	Accounting officer	Chief Financial officer/Chief Accountant/ Director (Finance)/Commissioner (Finance)
Name :K.M.Mahinda Siriwardhana	Name :J.M.S.N.Jayasinghe	Name :G.Ajitha Chandani
Post :Secretary	Post :Commissioner General of Excise	
Date :	Date :	Date :



### 3.3 Statement of Cash Flows

	ACA-C	
<b>Cash flow statement for the year ended 31 December 2022</b>		
	Actual	
	2022 Rs.	2021 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	165,227,025,349.00	138,674,173,166.00
Fees, Fines, penalties and license	-	-
Profit	-	-
Non- revenue Receipts	1,778,379.00	25,273,362.00
Revenue Collected from the Other Heads	91,125,084.00	101,811,040.00
Imprest received	380,000,000.00	679,573,363.00
Advance receipts	42,573,817.00	43,579,534.00
Deposit Receipts	207,733,044.00	157,522,980.00
<b>Total cash generated from Operations ( a )</b>	<b>165,950,235,673.00</b>	<b>139,681,933,445.00</b>
<b><u>Less – cash disbursed for :</u></b>		
Personal Emoluments & operating payments	1,765,793,859.00	1,243,628,244.00
Subsides & Transfer Payments	5,824,210.00	-
Expenditure on Other Heads	2,091,048.00	6,635,771.00
Imprest Settlement to Treasury	163,894,015,184.00	138,142,330,124.00
Advance Payments	37,448,523.00	29,788,634.00
Deposit Payments	188,973,432.00	212,750,718.00
<b>Total Cash disbursed for Operations ( b )</b>	<b>165,894,146,256.00</b>	<b>139,635,133,491.00</b>
<b>Net cash flow from operating activities ( c ) = ( a ) – ( b )</b>	<b>56,089,417.00</b>	<b>46,799,954.00</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	19,794,100.00
Recoveries from on Lending	-	-
<b>Total cash generated from Investing</b>	<b>-</b>	<b>19,794,100.00</b>
<b><u>Less – cash disbursed for:</u></b>		
investment	55,698,458.00	64,815,675.00
<b>Total cash disbursed for Investing Activities ( e )</b>	<b>55,698,458.00</b>	<b>64,815,675.00</b>
<b>Net cash flows from investing activities ( f ) = ( d ) – ( e )</b>	<b>(55,698,458.00)</b>	<b>(45,021,575.00)</b>
<b>) + ( f )</b>	<b>390,959.00</b>	<b>1,778,379.00</b>
<b><u>Cash Flows from Financial Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants received	-	-
<b>Total Cash generated from Financial activities ( H )</b>	<b>-</b>	<b>-</b>
<b><u>Less – cash disbursed for :</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total cash disbursed for Financing Activities ( I )</b>	<b>-</b>	<b>-</b>
<b>Net cash flow from financing activities ( H ) = ( J ) – ( I )</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash ( k ) = ( g ) + ( j )</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as 01st January</b>	<b>0.00</b>	<b>0.00</b>
<b>Closing Cash balance as at 31st December</b>	<b>390,959.00</b>	<b>1,778,379.00</b>

### 3.4 Statement of Financial Performance – Excise Reward Fund

#### Statement of Financial Performance for the year ending 31 December 2022 (Rupees)

	2022	2021
<b>Revenue</b>		
Receipts of Composition fees	154,560,181	115,792,101
Cigarettes fines	4,986,600	5,318,748
<b>Total Revenue</b>	<b>159,546,781</b>	<b>121,110,848</b>
<b>Expenditure</b>		
Payments of Rewards	79,724,620	156,433,104
Payment for the Government Revenue – Composition Revenue 15%	23,184,027	17,443,815
Payment for the Government Revenue - Cigarettes fines 75%	3,739,950	4,132,386
Allocated for Tobacco Fund	1,077,275	1,329,687
Special Raids		-
Other	99,890	249,000
Depreciations (Schedule 01)	3,276,488	9,359,640
Refund to Licensees	-	3,826,000
<b>Total Expenditure</b>	<b>111,102,250</b>	<b>192,773,632</b>
<b>Surplus/(Deficiency)</b>	<b>48,444,530</b>	<b>(71,662,784)</b>

Prepared by:- Sgd.

Checked by:- Sgd.

Sgd.

G.Ajitha Chandani

Chief Financial Officer

### 3.5 Statement of Financial Position

#### Excise Department of Sri Lanka –Excise Reward Fund Statement of Financial Position as at 31 December 2022

Monetary Unit –Rupees	2022	2021
<b>Assets</b>		
<b>Current Assets</b>		
T.C.R Receipts and Payment Account	192,517,335	142,637,736
Receivable Composition fees	9,651,195	19,922,877
Receivable cigarettes fines	960,400	282,900
	<b>203,128,930</b>	<b>162,843,513</b>
<b>Non Current Assets</b>		
Land and Buildings (Schedule 02)	47,134,000	47,134,000
Vehicles ( Schedule 03)	808,481	1,077,975
Furniture and Equipment ( Schedule 04)	904,357	860,599
Electronic equipment ( Schedule 05)	9,918	12,397
Office Equipment ( Schedule 06)	11,131,732	13,917,665
Sport items ( Schedule 07)	3,142	3,928
Library Books ( Schedule 08)	20,366	25,458
Other Equipment ( Schedule 09)	3,882	4,437
Purchase of Depreciation assets	49,687,107	258,908
Depreciation Reserve fund	18,974,695	65,385,316
	<b>128,677,682</b>	<b>128,680,683</b>
<b>Total Assets</b>	<b>331,806,612</b>	<b>291,524,196</b>
<b>Liabilities</b>		
<b>Short term Liabilities</b>		
Composition fees payable to Government Revenue	1,447,679	2,988,432
cigarettes fines payable to Government Revenue	720,300	212,175
Payable to Tobacco Fund	240,100	70,725
Payable amount as rewards	7,238,396	15,136,472
<b>Long Term Liabilities</b>		
Payable to tobacco funds	21,440,516	20,437,066
<b>Net Assets</b>	<b>300,719,620</b>	<b>252,679,326</b>
<b>Net Assets /Equity</b>		
Accumulative Fund	252,775,090	324,342,110
Previous year adjustments	(500,000)	
Surplus / (Deficiency)	48,444,530	(71,662,784)
<b>Total Equity</b>	<b>300,719,620</b>	<b>252,679,326</b>

Prepared by :- Sgd.

Checked by: - Sgd. R.MW. Nayomi  
Accountant (Revenue )

Entries from page no. 18 to 44 and Accounting policies from on page 07 to 08 are part of this financial statement. The responsibility of preparation and submission of this financial statement is belonged to the administrative committee. Accordingly, Administrative committee approved the amended financial statement prepared relevant to the year 2022.

Sgd.

**Rohana Senarathna**  
Commissioner of Excise (Admin. )

Sgd.

**P.H.C.Silva**  
Commissioner of Excise (Law Enforcement)

Sgd.

**J.M.S.N.Jayasinghe**  
Commissioner General of Excise

### 3.6 Statement of Cash Flows - Excise Reward Fund

**Excise Department of Sri Lanka – Reward Fund**  
**Cash flow statement for the year ended 31 December 2022**  
**(In Rupees)**

	<b>2022</b>	<b>2021</b>
Cash flows from operational activities		
Receipts		
Receipts of Composition Fees	164,831,863	113,782,048
Receipts of cigarette fines	4,309,100	5,509,848
Total Receipts from operational activities	<b>169,140,963</b>	<b>119,291,896</b>
Payments	-	
Composition Reward Money	87,428,382	144,710,346
Public Revenue	27,956,604	21,274,479
For Special Raids	-	-
Depreciation Reserve Fund ( Schedule 01)	3,276,488	9,359,640
Repayments for Licensees	-	3,826,000
Other	599,890	249,000
Total payments from operational activities	<b>119,261,364</b>	<b>179,419,466</b>
Net Cash Flows	<b>49,879,599</b>	<b>(60,127,570)</b>
Cash flows from Investment activities	-	
Net cash flows from Investment activities		-
Net increase/decrease of cash	49,879,599	(60,127,570)
Cash at the beginning of the period	142,637,736	202,765,840
Balance as at 31.12.2022	<b>192,517,335</b>	<b>142,637,736</b>

**Prepared by :- Sgd.**

**Checked by:- Sgd.**

**Sgd.**  
**G. Ajitha Chandani**  
**Chief Financial officer**

### 3.7 Notes to the financial statements

#### Performance of Revenue Collection

Revenue code	Description of Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate (Rs.)	Final Estimate (Rs.)	Quantity (Rs.)	As a % of Final Revenue Estimate
1002.04.01	Liquor	185,000,000,000.00	185,000,000,000.00	165,187,536,555.00	89.29
1002.06.00	Tobacco Tax	36,000,000.00	36,000,000.00	39,488,794.00	109.69
2002.01.01	Rent on Government buildings	700,000.00	170,000.00	393,870.00	231.69
2002.02.99	Other interests	6,500,000.00	6,300,000.00	6,322,110.00	100.35
2003.01.00	Departmental sale	1,000,000.00	4,000,000.00	8,008,575.00	200.21
2003.02.99	Sundry	35,000,000.00	18,000,000.00	38,208,482.00	212.27
2004.01.00	Social security contributions – Central Government	-	-	38,192,047.00	-

### 3.8 Performance of the utilization of Resources

Type of Provision	Allocated provisions		Actual Expenditure (Rs.)	Utilized allocation as a percentage of completed final allocation (%)
	Original Allocation (Rs.)	Final Allocation (Rs.)		
Recurrent	1,824,550,000.00	1,824,550,000.00	1,770,977,060.00	97.06
Capital	197,000,000.00	197,000,000.00	68,247,037.00	34.64

### 3.9 In terms of F.R.208, granting allocations of excise Department of Sri Lanka for the year 2021 as an agent

Serial No	Allocation received from which inistry /Department	Purpose of the provision	Allocation		Actual Expenditure	Utilized provision as a percentage of final provisions
			Original Allocation	Final Allocation		
01	District Secretary - Ampara	Building Renovation	133,621.00	133,621.00	105,660.00	79.07
02	District Secretary -Ratnapura	Building Renovation	837,549.97	837,549.97	837,549.97	100
03	District Secretary -Nuwaraeliya	Building Renovation	166,565.96	166,565.96	135,723.50	81.48
04	District Secretary - Hambantota	Building Renovation	486,735.00	486,735.00	486,735.00	100
05	District Secretary -Ratnapura	Building Renovation	1,884,000.00	1,884,000.00	1,142,783.30	60.66
06	District Secretary -Colombo	Building Renovation	2,356,590.31	2,356,590.31	2,240,875.21	95.09
07	District Secretary - Anuradhapura	Building Renovation	4,258,823.99	4,258,823.99	4,218,457.05	99.05
08	District Secretary - Kalutara	Building Renovation	950,000.00	950,000.00	918,419.29	96.68
09	District Secretary - Nuwaraeliya	Building Renovation	250,000.00	250,000.00	242,500.00	97

### 3.10 Performance of Reporting Non-Financial Assets

Asset Code	Code Description	Balance as per the board of survey report as at 31.12.2022 (Rs.)	Balance as per the Financial position report as at 31.12.2022 (Rs.)	To be entered into account in future	Reporting Progress as a %
9151	Building and Structures	448,902,207.71	448,902,207.71		100%
9152	Plant & Equipment	692,400,455.10	692,400,455.10		100%
9153	lands	257,325,000.00	257,325,000.00		100%
9154	Intangible Assets	3,803,200.00	3,803,200.00		100%
9155	Biological Assets	-	-		-
9160	Works in Progress	174,869,318.24	174,869,318.24		100%
9180	Assets leased	177,962,907.00	177,962,907.00		100%



## Performance Indicators

- 4.1 Introduction
- 4.2 Performance Indicators of the Institute
  - 4.2.1 Administrative Division
  - 4.2.2 Revenue Division
  - 4.2.3 Law Enforcement Division
  - 4.2.4 Accounts Division
  - 4.2.5 Internal Audit Division
  - 4.2.6 Human Resources Division
  - 4.2.7 Information Technology Division
  - 4.2.8 Transport & Logistics Division
  - 4.2.9 Studies & Research Division
  - 4.2.10 Statistic Division
  - 4.2.10 Supply Chain Regulation Division
  - 4.2.11 Legal Division



## 4.1 Introduction

The performance indicators of the institution have been prepared for each and every division in accordance with the action plan submitted to the Ministry of Finance for the year 2022. According to the revised action plan for the year 2022, the revenue target granted to the Excise Department of Sri Lanka was 185 billion rupees. The Excise Department of Sri Lanka has given 165.2 billion rupees as revenue to the Treasury, it is with the tax deduction of 5.1 billion rupees, and then the total collected revenue was 170.3 billion rupees. Accordingly, the progress of revenue collection has been recorded as 92%. Despite the various crises faced by the country in the year 2022, achieving this progress is a matter of pleasure.

By considering all the divisions of the department that contributed to the overall performance of the Excise Department of Sri Lanka, it can be pleurably cited that the progress of the law enforcement division and legal division has exceeded 100%. It should also be appreciated that 6 other divisions have kept on their progress between 90% - 100%.

The progress of the Administration branch showed a performance of 100% as same as last year and certain number of promotions and new recruitments which were not given for many years were made in the year 2022. Even though there were vacancies for various positions, the government could not fill those vacancies due to the decision of the government not to make new recruitments, and it is a special matter to achieve this success in the time of the fuel and electricity crisis in the country and the unstable situation in the country of the year 2022.

As mentioned earlier, in spite of the various difficulties faced in the collection of revenue, 165.2 billion rupees, which was the highest revenue in the history of the department after

110 years, was credited to the treasury. Accordingly, it is a matter of pleasure that the progress of the revenue division has reached at a level of 92%. Administration branch, Law Enforcement Division, Internal Audit Division, Human Resource Division and Legal Division have successfully achieved 100% performance and Revenue Division, Accounts Division, Information & Technology Division, Studies and Research Division and Supply Chain Regulation Division have achieved their performance approximately to the 100%.

Statistics Division, Information Technology Division related to RAMIS system has managed to keep its progress at 75% - 89% level.

It is a matter of commendation that the despite the various crisis situations in the country, by using all the received allocations and the remaining allocations under other heads, the officer training was conducted despite the fact that the financial allocation for officer training activities was not sufficient in the year 2022.

The study and research division started the basic research work required for the standardization of toddy in the year 2022 and those activities are presently being carried out. And also, provision has been made in the 2022 budget to establish a laboratory for conducting research activities and those activities are being taken place. Accordingly, the progress of the research activities has reached at a level 75% approximately.

However, it is remarkable achievement that progress of eight main divisions of the department is obtained higher value than 90% accordingly, actual output of total performance of the department of the excise department of Sri Lanka as a percentage of expected output is shown a higher successful progress.

## 4.2 Performance Indicators of the Institute (Based on Action Plan 2022 )

Divisions of the Department	Specific Indicators		Actual output as a percentage (%) of the expected output				
			>100%	90 % - 100%	75% - 89 %	50 % - 74 %	0% - 50%
4.2.1 Administrative Division	Establishment and Administrative functions			100%			
4.2.2 Revenue Division	Collection of expected revenue for 2022	Liquor		90%			
		Tobacco	109%				
4.2.3 Law Enforcement Division	6	Enforcement of relevant laws and acts	128%				
	7	Technical crime reports for excise licenses	127%				
	8	Drugs related crime reports		100%			
	9	Tobacco related raid targets		100%			
4.2.4 Accounts Division	All accounting activities of the year 2022			92%			
4.2.5 Internal Audit Division	Internal audit program to be completed in the year 2022			100%			
4.2.6 Human Resources Division	5. Trainings for all officers			100%			
	6. Capacity Building of Officers			100%			
4.2.7 IT Division	Updating the web site			98%			
	Implementing new projects	1. Transferring data to the RAMIS system through the interface			75%		
		2. Facilitate online system through ASYCUDA system		100%			
		3. Obtaining the Financial Proposal for the Consultancy Service from the University of Moratuwa for the RASED System		100%			
		4. Preparation of SRS First Draft of RASED Project		100%			
	5. Coordinating the providing of infrastructure needed to implement the Sticker project and contracting for it		100%				
4.2.8 Transport & Logistics Division	Construction activities of proposed buildings					55%	
	Transport and other related duties			90%			
4.2.9 Studies & Research Division	Studies			90%			
	Research activities				75%		
4.2.10 Statistic Division	Statistic activities and Issuing Data				85%		
4.2.11 Supply Chain Regulation Division	Sticker Project	Local		95%			
		Foreign		100%			
4.2.12 Legal Division	Legal requirements		235.88%				
	Expected new trends						5%

N.B. During the period from 18.03.2022 to 31.12.2022, the expected performance output of the Excise Department of Sri Lanka has not been able to complete 100% during the economic crisis, fuel crisis and Covid 19 pandemic situation affecting to the entire island.



# Chapter 05

## **Performance of Achieving Sustainable Development Goals (SDG)**

5.1 Introduction

5.2 Activities and Progress of the Excise Department of Sri Lanka based on the Sustainable Development Goals

## 5.1 Introduction

In terms of the provisions of the sustainable development Act No. 19 of 2017 upon the guidance of the sustainable development council established in Sri Lanka, National Policy on sustainable development is a process with the aim of sustainable development which is to be implemented in every public organization, educational institutions and civil society in the year 2030 to implement 17 sustainable Development objectives. As a main and responsible institution which is collecting state revenue for the sustainable development of Sri Lanka, excise department of Sri Lanka has come into the agreement by discussing with the head of the departments to implement 05 objectives mainly out of 17 sustainable development objectives while introducing the action plan of the year 2022. Those objectives are objectives no 01, 03, 12 and 16 and 17. Facts have been presented in detail of paragraph 5.2.

The Revenue of Rs. 165.2 billion has been collected by us in the year 2022 to implement the first objective which is the most special fact from the above facts that is to eradicate the all forms of poverty everywhere and the amount has been credited to the Treasury to use it for the development and betterment of the people and for the development of entire citizens of Sri Lanka. It is important to eliminate illicit alcohol and liquor from society, which directly affect economic development which is the key factor in eradicating poverty. The Excise Department of Sri Lanka is providing an excellent contribution in this regard. Since the use of tobacco is also not good for the human body, plans are being carried out to implement a new tax policy for Beedis with the aim of discouraging the use of tobacco and increasing the revenue of the government to provide

relief to the people and it is scheduled to be implemented in the year 2023. No solution could be gained only from raids but it is required to reduce the demand for that and it is actually a special matter accordingly a huge social awareness programmes and other awareness programmes for the public are implemented with the participation of other concurrent institutions.

The Excise Department of Sri Lanka dedicated for health guard and security for the benefits of community who suffered and caused on risk of poverty. By increasing tax revenue for annual manufacturing of liquor and tobacco and this will reduce the purchasing power and reduce the demand for the same. To strict the limits on the obtaining liquor among the public, to manufacture the legalized liquor with proper quality, to implement awareness programs for the general public to abstain from liquor as much as possible and to work with the relevant institutions to mitigate the damage to the environment that can be illustrated as a very important step.

All manufacturers of alcohol are encouraged to comply with the rules and regulations of the Central Environmental Authority and in consistent with the recommendations and instructions of the relevant local authorities while operating of boilers and water purification having provided with natural water sources and clean air. In addition to this, 1300 bins have been placed near the liquor stores to prevent environmental pollution caused by the bottles and cans that are thrown away after the consumption of liquor.

Instructions are being issued to all uniformed staff to prevent annoying, violence and torture of persons arrested by providing legal justice for all persons. Arrangements have been made to perform all duties with transparency to secure the public revenue and to reduce the

corruptions in prominent manner. Accordingly, actions have been constantly taken to provide necessary officer training, awareness programs to prevent bribery and corruption and regular training of law enforcement officers to perform their duties free from social violence. The entire staff,

including the Commissioner General of Excise, will be dedicated to ensure each and every activity without delay in order to achieve the primary objectives of sustainable development within the Excise Department of Sri Lanka by 2030.

## 5.2 Activities and Progress of the excise department of Sri Lanka based on the Sustainable Development Goals

- The sustainable development goals have been identified and those goals have been prepared and included to the action plan – 2022.
- Targeted sustainable development goals of the year 2022 and the specific activities for this are as follows.

Goals	Targets	Indicators of the achievement	Progress of the Achievement up to date		
			0% -49%	50% -70%	75%-100%
<b>Goal - 01</b> Eliminate the poverty in all the ways in every where	➤ Contribute to the development of the country through collection of taxes efficiently and effectively and appropriately crediting taxes to the Treasury for economic and social development and infrastructure development.				✓
	➤ Eliminate the poverty and development of social security by efficient and effective law enforcement on illicit liquor and dangerous drugs.				✓
	➤ Conduct awareness programs for creating social development on effective control of liquor and dangerous drugs and its bad effects by selection of villages in every Divisional Secretary's Division.		✓		
	➤ Developing rural economy through increasing annual taxes or increasing prices to discourage the purchase of liquor and tobacco products.				✓
	➤ Preliminary Actions are being taken to impose a new tax on Beedi manufacturing and thereby provide relief to the community by discouraging the purchase of Beedi and revenue that received, credited to the state revenue.		✓		
	➤ Actions are taken to reduce or decrease liquor and tobacco consumption through awareness programs on liquor and tobacco consumption and its bad effects.		✓		

<p><b>Goal - 03</b></p> <p>Ensure healthy lives and promote well-being for all at all ages</p>	<ul style="list-style-type: none"> <li>➤ Preparation of standards for all liquors by linking with the Sri Lanka Standards Institution to ensure the quality of the liquor manufactured legally.</li> <li>➤ Reduce and control the spread of illicit liquor and tobacco manufactures for protecting health and living standards.</li> <li>➤ Establishment of social security through implementing effective prevention programs</li> <li>➤ Law enforcement on dangerous liquor for the wellbeing of the general public</li> <li>➤ Controlling the sale of liquor and tobacco related manufactures for the persons under 21 years of age.</li> <li>➤ To control the illegal manufacturing of Toddy and prepare specific standards for palm, coconut, and Kitul.</li> <li>➤ Conduct awareness programs for communities of all levels and prevent them of the danger of addiction to liquor and drugs to the human lives.</li> <li>➤ Installation of bins near liquor outlets to collect and recycle discarded bottles and cans after consumption of liquor to prevent environmental pollution for the benefit of public health.</li> </ul>				<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>
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<p><b>Goal - 12</b></p> <p>Ensure sustainable consumption patterns and patterns of manufacturing</p>	<ul style="list-style-type: none"> <li>➤ Conducting community awareness programs for controlling consumption of liquor and tobacco</li> <li>➤ Calculation of annual per capita consumption of liquor to control illicit liquor and controlling per capita consumption of liquor accordingly.</li> <li>➤ Introducing a safety sticker for alcohol to facilitate tax administration and to control access to the substitute market and to protect health.</li> <li>➤ The effective and efficient monitoring of liquor and tobacco manufactories for ensuring liquor and tobacco with high standards.</li> <li>➤ Actions are taken for issuing Certificates of Environmental Safety, Boiler Certificates and Water Purification Certificates of the Central Environmental Authority to all liquor manufactories.</li> </ul>		<p style="text-align: center;">✓</p>	<p style="text-align: center;">✓</p> <p style="text-align: center;">✓</p> <p style="text-align: center;">✓</p>	<p style="text-align: center;">✓</p> <p style="text-align: center;">✓</p>
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<p><b>Goal - 16</b></p> <p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	<ul style="list-style-type: none"> <li>➤ Taking action to build a peaceful environment for the community through enforcement of law effectively on dangerous drugs, illegal liquor and tobacco products</li> <li>➤ Providing necessary training and awareness to all officers to perform their duties legally.</li> <li>➤ Creating necessary environment for all staff to perform their duties responsibly.</li> <li>➤ Create conducive environment to perform duties in a legal environment by implementing a legal division.</li> <li>➤ Granting at least 12 hours training to all male and female officers either institutionally or externally.</li> <li>➤ Equal opportunities granted for the promotions of female officers and no discrimination on the basis of gender by granting opportunities with reasonable salary for both male and female.</li> <li>➤ Ensuring effective employment through making effective use of the revenue from the legally manufactured liquor and tobacco industry for sustainable development and economic development.</li> </ul>				<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>
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<p><b>Goal -17</b></p> <p>Strengthening and revitalizing the requirements by implementing global cooperation for sustainable development</p>	<ul style="list-style-type: none"> <li>➤ Granting and protecting the annual collection of liquor and tobacco tax revenue to the treasury.</li> <li>➤ Introducing ERMS and RASED systems to expedite revenue collection process through introduction of new technology.</li> <li>➤ Protecting excise revenue through use of Fool Proof Sticker or digital printing which is a globally popular security measure.</li> </ul>				<p style="text-align: center;">✓</p> <p style="text-align: center;">✓</p> <p style="text-align: center;">✓</p>
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## Chapter 06

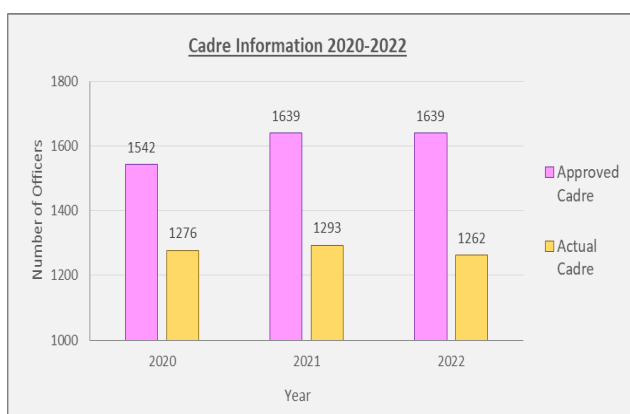
### Human Resource Profile

- 6.1 Cadre Management
- 6.2 The impact of the shortage or excess in human resources for the  
Performance of the excise Department of Sri Lanka
- 6.3 Details on vacancies
- 6.4 Human Resource Development
  - 6.4.1 Method of the training programs contributed to the  
Performance of the institute
  - 6.4.2 Human Resource Development- Training Programmes

## 6.1 Cadre Management

	As at 2022.12.31		
	Approved Cadre	Actual Cadre	Vacancies
Senior	68	30	38
Territory	381	304	77
Secondary	1048	845	203
Primary	142	83	59
<b>Total</b>	<b>1639</b>	<b>1262</b>	<b>377</b>

## 06.2 Impact on human resource shortage or surplus for the performance of the Excise Department of Sri Lanka.



Promotions have been granted for 11 posts of superintendent of Excise for filling the vacancies in the senior level. The approval of the Ministry of Finance has not been received for the recruitment of new officer for the existing vacancy in the post of Legal Officer.

In the year 2022, approval has been received for the recruitment of 21 posts of Chief Inspector of Excise under the tertiary level post vacancies. Applications have been called for them and actions are being taken to the recruitment. Further 39 officers have been recruited on 11.03.2022 under the open recruitment for the post of inspector of Excise.

Actions are being taken to be given Promotion for the officers to fill 36 vacancies in the posts of Excise Sergeant among secondary level posts.

No new recruitments have been approved under the restriction of government expenditure and many functions of the department have been delayed due to lack of sufficient staff for the duties. Granting the detections targets to officers is also difficult due to the decrease of the number of officers and this directly affects to the prevention of drug activities of the department.

In addition, in the year 2022, 11 efficiency bar examinations have been conducted for 242 officers holding departmental positions and salary increments of 954 officers have also been given also, it was possible to close the files of long-term disciplinary enquiries of departmental officials and the number of disciplinary enquiry files closed in 2022 is 11.

### 6.3 Details of vacancies in the year 2021

Post	Number of Vacancies	Position as at 31.12.2022	Period that the vacancy existed
Commissioner General of Excise	1	Mr. M.J. Gunasiri who held this position has retired from 31.12.2022.	Days 1
Additional Commissioner General of Excise (Revenue Operations and Law Enforcement)	1	The Commissioner of Excise M.D.M.W.K Disanayake has been appointed for this post due to the absence of a qualified person to be appointed to cover the duties of this post from 11.12.2020. Commissioner of Excise M.D.M.W.K. Disanayake has got his retirement 31.12.2022, the Commissioner of Excise Mr. Kapila Kumarasinghe has been appointed to cover the duties of this post from 31.12.2022.	3 years
Chief Financial officer	1	Chief Accountant Mrs. G.A. Chandani has been appointed for full-time acting basis for this post from 01.12.2021.	01 year and 05 months
Commissioner of Excise (Social Security and Development)	1	This post has been vacant since 2019.02.08 and from 20.07.2021, Commissioner of Excise Mr. Kapila Kumarasinghe has covered the duties and since 31.12.2022 Deputy Commissioner of Excise Mr. P.H. C. Silva covered the duties of this post.	04 years
Commissioner of Excise (Law Enforcement)	1	Commissioner of Excise Mr. Kapila Kumarasinghe, who held this post, has been appointed to the post of Commissioner of Excise (Revenue and Operations) from 31.12.2022. Deputy Commissioner of Excise, Mr. P. H. C. Silva has been appointed to cover the duties of this post from 31.12.2022.	Days 1
Deputy Commissioner of Excise (Administration)	1	This post is vacant from 28.10.2021 due to the transfer of Mrs. H.G.K. Deepashika.	01 year and 02 months
Deputy Commissioner of Excise (Human Resources)	1	This post was created in the year 2018 is vacant and from 31.12.2022 Assistant Commissioner of Excise Mr. R.M.S.P.A.K. Ratnayake has been appointed to cover the duties.	04 years
Deputy Commissioner of Excise (Logistics)		The vacancy is existed from 29.11.2021 and Assistant Commissioner of Excise Mr. A.A.A. Upul Kumara has been appointed to cover the duties of this post till 31.12.2022. Likewise, from 31.12.2022, Assistant Commissioner of Excise R.M.S.P.A.K Ratnayake has been appointed for this post on acting basis.	1 year 01 month
Deputy Commissioner of Excise ( Studies and Research )	1	As Deputy Commissioner of Excise Mr. P.H.C Silva, who held this position, has been appointed to the post of Commissioner of Excise (Law Enforcement) from 31.12.2022, Assistant Commissioner of Excise Mr. A.A. A. Upul Kumara has been appointed to cover the duties of this post on 31.12.2022.	01 day
Deputy Commissioner of Excise (Social Security)	1	Since the year 2018, there is a vacancy, from 20.07.2021 to 30.12.2022 Deputy Excise Commissioner Mr. P.H.C. Silva covered the duties of this post.	04 years

Deputy Commissioner of Excise (Supply Chain Regulation and IT)	1	Assistant Commissioner of Excise Mr. R.M. Ratnayake, who covered the duties of this post, has retired on 31.12.2022 and Assistant Commissioner of Excise Mr. C. J. A. Weerakkody covers the duties of this post from 31.12.2022.	2 Years and 3 months
Deputy Commissioner of Excise (Law Enforcement)	1	The Deputy Commissioner of Excise Mr. A.M.J Adhikari who covered the duties of this post, has retired on 31.12.2022 and Assistant Commissioner of Excise Mr. A.A.A Upul Kumara has been appointed on acting basis from 31.12.2022.	01 day
Deputy Commissioner of Excise (Revenue/Licenses)	1	Mr. R.M. Ratnayake, who held this position, has retired on 31.12.2022, hence, Assistant Commissioner of Excise, Mr. K. Dharmaseelan has been appointed on acting basis for this post from 31.12.2022.	01 day
Deputy Commissioner of Excise (Law)	1	Mr. A.M.J Adhikari, who held this position, retired on 31.12.2022 and from 31.12.2022, Assistant Commissioner of Excise, Mr. C. J. A. Weerakkody has been appointed on acting bases for this post.	01 day
Accountant	1	This post is vacant due to the transfer of Mrs. R.B.S. Priyadarshini on 01.07.2021 and Accountant of Department of Trade and Investment Policy, Mr. W.A.D.P. Wijesinghe has been appointed on acting basis for this post.	01 year 05 months
Assistant commissioner of Excise	7	Vacancies existed due to the retirement of assistant commissioner of excise in the year 2022	
		1. Mr. B.A Dayaratna - 31.12.2022 2. Mr. M.M.U.B Senaviratne - 31.12.2022 3. Mr. P.N.R Jayawickrama - 31.12.2022 4. Mr. N. Susadaran - 31.12.2022	01 day
Assistant Director (Information Technology)	1	The Ministry of Finance has submitted a request to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government to appoint the officer for this post.	06 years

Superintendent of Excise	16	Vacancies existed due to the retirement of superintendent of Excise in the year 2022	10 months
		1. Mr. K.G. L. Perera - 11.02.2022 2. Mr. H.H.D. Jayawardena – 31.12.2022 3. Mr. S. Madanmohan - 31.12.2022 4. Mr. R. A. D. Indranath - 31.12.2022 5. Mr. R. M. Senaratne - 31.12.2022 6. Mr. W. S. R. F. Fernando - 31.12.2022	01 day
Legal officer		The officer has been nominated by the Public Service Commission to be recruited for this post and the approval of the Ministry of Finance has not been received for the recruitment of that officer.	03 years



## 6.4 Human Resource Development

The development of the knowledge, skills and attitudes of the human resources of the Excise Department is regarded as the mission of the human resources division of the Sri Lanka Excise Department with the intention of achieving institutional as well as individual improvement by organizing correctly. The Human Resources Division is performed under the direct supervision of the Commissioner of Excise and a Deputy Commissioner of Excise to manage these functions. The Sri Lanka Excise College located in Kurunegala district is used for the implementation of training programs of the Excise Department and also the auditorium of the head office and the places owned by external institutions are also used for this purpose.

In accordance with the action plan prepared for the year 2022, it had been decided to provide minimum twelve hours training for all uniform staff as well as all island and combined service staff. But the limitation of provisions due to the covid 19 pandemic and the economic crisis in the country although it was not possible to reach that goal anyway it was possible to carry out a significant amount of essential training. During the year 2022, the number of training programs conducted by the direct participation of the human resource department is eleven and 534 officers have participated for this programme and the amount spent for the same is Rs. 3,649,682.79. Due to the funding

constraints, fees for some training programs have been paid by the trainees and some courses have been conducted with the intervention of trade unions.

Actions have been taken to develop the human resources by nurturing the knowledge as conducting various training programs conducted in the year 2022 such as residential training course for recruiting new excise inspectors, training of Excise officers in charge in manufactories, distilleries, warehouses and bottled plants, psychological counseling training course for refraining tobacco and alcohol use, training on enforcement of Authority Act on tobacco and alcohol, Tamil language proficiency course, international training on system analysis, training on office equipment control, training course on promotions to the post of Deputy Commissioner of Excise, training on analysis of M Cash and Easy Cash related to raids on drugs etc.

#### **6.4.1 Contribution of Training programmes for the performance of the Institution.**

Human resources are identified as the most important resource of any institution. The proper preparation for fulfilling the objectives of the institution is delegated to the human resources division. Employee training and employee development are considered an essential requirement for achieving institutional goals as well as individual aspirations. In order to increase employee efficiency and effectiveness, it is expected to create self-confidence on the employees through employee training and it is expected through development to increase the general ability of employees and to develop future performance of the employees. This results through training and development for updating knowledge, skills and attitudes, increasing employee performance and employee motivation, reducing employee turnover, increasing job satisfaction and expanding opportunities for promotions etc. In order to maintain suitable human resources to achieve the goals and objectives of the Excise Department of Sri Lanka in an efficient and effective manner, the Human Resources Division directly intervenes for the necessary training and development.

The impact of the Covid 19 pandemic continued to some extent in the year 2022 due to the impact of the emerged political and economic crisis, many of the planned training programs could not be implemented because of severe restrictions on the provisions. The impact of this was too much that the amount of provision allocated to the human resource

division in the year 2022 was as lower as 2.5 million rupees. However, the special achievement of the human resources division is being able to spend nearly 3.7 million rupees on training programs at the end of the year 2022. However, due to limited provisions; the Human Resources Division has focused on the free training programs conducted by external institutions to join officers for those programs. In addition to this, the Human Resources Division has intervened to coordinate for leading training programs based on the contribution of officials and trade unions.

In 2022, 11 training programs have been conducted and 534 officers have participated for this. The residential training course for the recruitment of new excise inspectors is the main training program carried out by the Human Resources Division and the psychological counseling training course for prevention of tobacco and alcohol use conducted by the National Authority on Tobacco and Alcohol and the enforcement of the National Authority on Tobacco and Alcohol Act. Here specially mentioned that this programme should be offered free of charge to officers of the Excise Department. A description of the training programs organized by the Human Resource Divisions cited as follows,

#### 6.4.2 Human Resource Development - Training programmes

Serial No	Name of the training Program	No. of employees trained	Duration of the program	Total Investment (Rs'000)	Output/Knowledge Gained
1.	The residential training course for the recruitment of new inspectors of excise	38	2 ½ Months	3,463,922.79	The orientation of the Excise Department related to the post of inspector of excise , Orders, Excise Notifications, Procedural Law, Procedural Law and Establishment Code, Financial Regulations, Office Documents and Leadership training for the post of Excise Inspector
2.	Training of Excise O.I.C attached to the manufactories for the duties	19	01 day	27,450.00	Knowledge related to the maintenance and supervision of documents related to liquor manufactories
3.	Training of Excise O.I.C attached to the duties of Distilleries, Warehouses and Bottled toddy manufactories	18	01day	28,420.00	Knowledge related to the maintenance and supervision of documents related to the Distilleries, Warehouses and Bottled toddy manufactories
4.	The psychological counseling training course for the prevention of tobacco and alcohol use	13	10days	It has been conducted free of charge by the National Authority on Tobacco and Alcohol (NATA).	Knowledge on psychological counseling for the prevention of tobacco and alcohol use
5.	Training on the enforcement of the National Authority on Tobacco and Alcohol Act	20	01day	It has been conducted free of charge by the National Authority on Tobacco and Alcohol (NATA).	Necessary knowledge of prosecution and practical activities as per National Tobacco and Alcohol Authority Act

6.	Tamil language proficiency course	200	200 hours	Course fees are incurred by trade unions.	Tamil language proficiency course
7.	Tamil language proficiency course	100	150 hours	112,500.00	Tamil language proficiency course
8.	International Training in Systems Analysis	01	02 days	Course has been held free of charge by the government of India	Knowledge on System Analysis
9.	Training on office equipment administration	02	02 days	7,500.00	Knowledge on office equipment administration
10.	Training course on promotion for the post of Deputy Commissioner of Excise	23	72 hours	Course fees are incurred by the participants.	Knowledge on Public Service and its Structure, General Management, Office Management, Establishment Code, Administrative Law, Financial Regulations and Procurement Process
11.	Training on analysis of M Cash and Easy Cash related to raids on drugs.	100	₹ 01	9890.00	Knowledge of how smugglers perform using M Cash and Easy Cash
<b>Number of trained Employees</b>		<b>534</b>		<b>3,649,682.79</b>	



## **Chapter 07**

### **Compliance Report**

7.1 Compliance Report on the manner of contribution to the departmental Performance.

**7.1 Compliance Report on the manner of contribution to the departmental Performance.**

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	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable	1.This account is not relevant to the Excise Department of Sri Lanka	
1.4	Stores Advance Accounts	Not Applicable	2.This account is not relevant to the EDSL	
1.5	Special Advance Accounts	Not Applicable	3.This account is not relevant to the EDSL	
1.6	Others	Not Applicable	4.This account is not relevant to the EDSL	
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 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		
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 have 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	<b>Preparation of Annual Report</b>			
4.1	Preparation of the annual action plan.	Complied		
4.2	Preparation of the annual procurement report	Complied		
4.3	Preparation of the annual audit report.	Complied		
4.4	Preparation and Submission of the annual estimate to the Department of National Budget by the prescribed date	Complied		
4.5	Submission of the annual cash flows to the Department of Treasury Operations by the prescribed date.	Complied		



5	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Not complied	The head office and regional offices consist of 133 and due to lack of officers and overwork, the response has been delayed.	Action is being taken to be granted answers on due date in the future
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	Complied		
6.2	All the internal audit reports have been replied within one month	Not complied	It takes more than a month to get a reply from the branch offices.	Action to be taken to get answers promptly by informing in the Audit and Management Committees
6.3	Copies of all the internal audit reports have been submitted to the Management Audit Department in terms of Sub-section 404(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3).	Complied		
7	<b>Audit and Management Committee</b>			
7.1	Minimum 04 meetings of the Audit and Management Committee have been held during the year as per the DMA Circular 1 -2019	Complied		

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 13 the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey 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	<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	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		

9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
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	Temporarily suspended due to fuel shortage and current fuel quota system (QR).	It will be started immediately these restrictions are lifted.
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
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	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
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	Actions are being taken to recover the loan balances in arrears	Taking legal actions in case of default of loans.
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to the lapsed deposits	Complied		
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	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		

16	<b>Human Resource Management</b>			
16.1	The staff had been maintained within the approved cadre	Not complied	Actions are being taken to recruit the staff	It has been submitted by Annexure 1
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 the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Not complied	It has been forwarded to the relevant branch	Currently, the preparation activities are being completed
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	Not Complied	It has been forwarded to the relevant branch	Actions have been taken to prepare a method for monitoring and evaluation.

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.	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	Not complied.	Due to limit of allocation for the training for the year 2022	Give allocations for the training
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	<b>Responses 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.		



