



Annual Performance Report 2022

**Department of Archaeology
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Colombo 07.**

Annual Performance Report for the year 2022

Department of Archaeology

Expenditure Vote :- 207

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Chapter 01

Institutional Profile / Implementation Summary

1.1. Introduction.

The Department of Archeology has been legislated by the Archeology Ordinance No. 09 of 1940. The Department of Archeology, which was established on the 7th July in 1890, has completed 132 years on the 7th July in 2022. The main role of the Department is legally identifying the Sri Lankan national heritage and conserving the national heritage and promoting the proper management of them. In order to achieve that task, necessary legal provisions have been made under the Antiquities (Amendment) Act No. 24 of 1998. The current activities of the Department of Archeology are carried out under the purview of the Ministry of Buddhism, Religious and Cultural Affairs.

1.2. Vision, Mission and Objectives of the Institute

❖ Vision

Proper management of overall archeological heritage and endowing it to the future generation.

❖ Mission

Act as the supreme institute and the main regulating organization responsible for the management of archeological heritage of Sri Lanka.

❖ Objectives

There are several objectives of the Department of Archeology in order to achieve the above Mission.

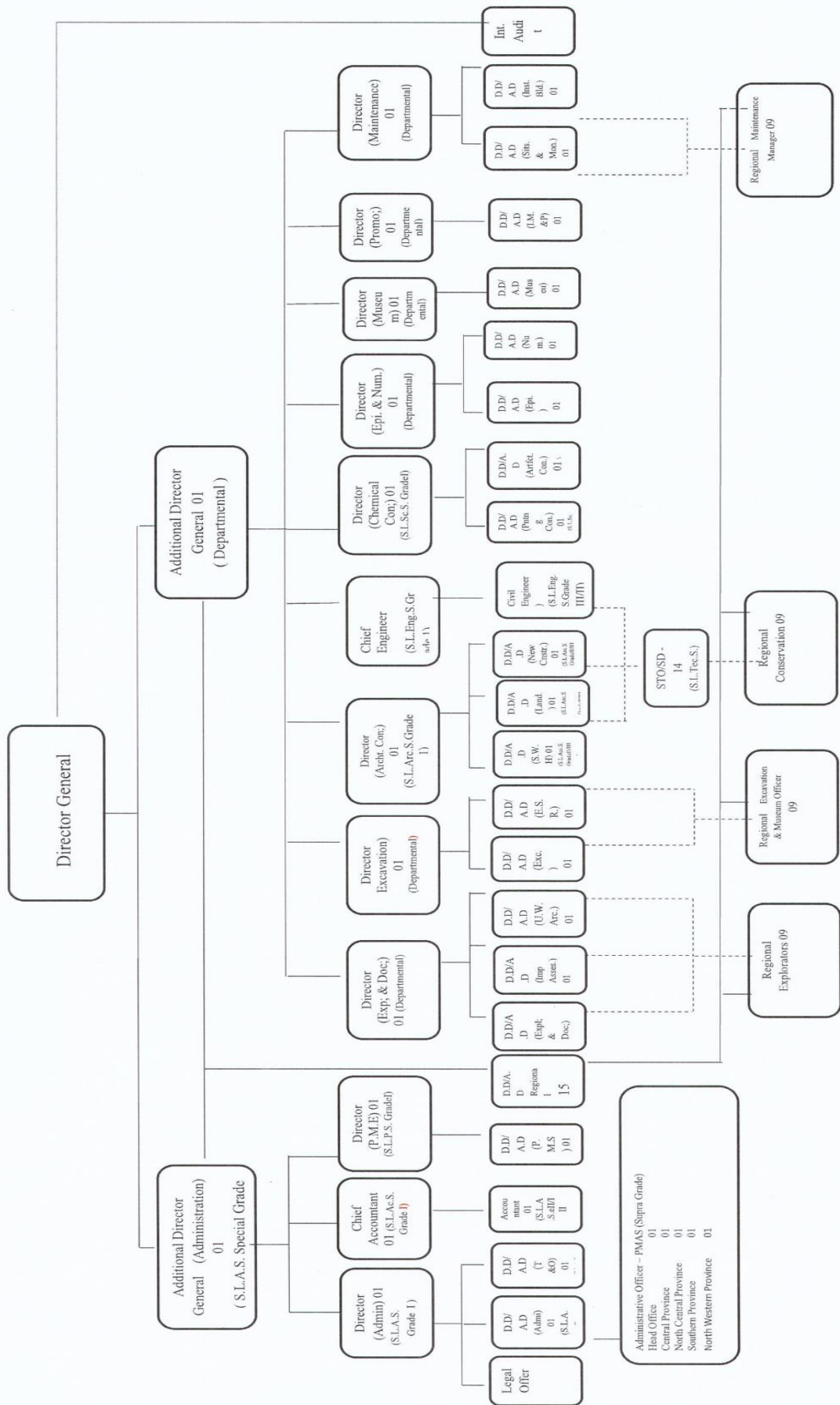
01. Securing overall archeological heritage
02. Registration of archeological heritage
 - i). Sites and monuments
 - ii). Movable artifacts
03. Enhance the public awareness about archeological heritage.
04. Conservation and maintenance of archeological sites/ monuments and movable artifacts.
05. Research.
06. Promotion of Resources
 - i). Human
 - ii). Institutional

1.3. Key Activities

1. Identification of archeological heritage of Sri Lanka.
2. Registration of movable and immovable archeological heritage of Sri Lanka.
3. Conservation and maintenance of archeological heritage in accordance with the disciplinary procedures and enhance infrastructure facilities.
4. Implementation of Archeological Ordinance.
5. Implementation of Cultural Property Act.
6. Exhibiting archeological sites and monuments to the public.
7. Conducting losses evaluation surveys in respect of damages caused to the sites of archeological value when various developmental projects are carried out.

1.4. Organization Chart

Organizational Structure - Department of Archaeology



01. Admin	-	Administration
02. T & O	-	Training & Other
03. P.M.A	-	Project Operations & Assessment
04. P.M.S	-	Project Monitoring Supervision
05. Expl. & Doc.	-	Exploration & Documentation
06. Ipct. Asses	-	Archaeological Impact Assessment
07. U.W. Arc.	-	Underwater Archaeological
08. Exc.	-	Excavation
09. E.A.R.	-	Excavation Assessment & Research
10. Archi. Con.	-	Architectural Conservation
11. S.W.H.	-	Sites & World Heritage
12. Land	-	Landscaping
13. New Constr.	-	New Constructions
14. Chemical Con.	-	Chemical Conservation
15. Pntng. Con.	-	Painting Conservation
16. Artfct. Con.	-	Artefact Conservation
17. Epi. & Num.	-	Epigraphy & Numismatics
18. Epi.	-	Epigraphy
19. Num.	-	Numismatics
20. Promo.	-	Promotions
21. I.M.& P.	-	Information Monitoring & Publications
22. Site & Mon.	-	Site & Monuments
23. Ins. Bld.	-	Institutional Buildings
24. STO/SD	-	Senior Technical Officer / Senior Draughtmen
25. DD / AD	-	Deputy Director / Assistant Director
26. S.L.A.S.	-	Sri Lanka Administration
27. SL.Ac.S	-	Sri Lanka Accounting services
28. S.L.Eng.S.	-	Sri Lanka Engineering services
29. S.L. Arc.S.	-	Sri Lanka Architectural Services
30. SL.Sc.S.	-	Sri Lanka scientific Services
31. P.M.A.S.	-	Public Management Assistant Services
32. SL.T.cc.S	-	Sri Lanka Technical services

1.5. Main Divisions / Provincial and District offices under the purview of the Department

❖ Main Divisions of the Department

Academic Divisions

- Exploration and Registration Division
- Excavation Division
- Museum Division
- Architectural Conservation Division
- Chemical Conservation Division
- Epigraphy and Numismatics Division
- Maintenance Division
- Promotional Division
- Media Division

Non Academic Divisions

- Accounts Division
- Administrative Division
- Project Operation and Evaluation Division
- Legal

❖ Provincial and District Archeological Offices under the purview of the Department

- 1 Western Province
- 2 Central Province
- 3 Southern Province
 - Galle/ Matara Districts
 - Hambanthota District
- 4 Northern Province
 - Jaffna/ Kilinochchi District
 - Mannar/Mulativ/ Vawniya Districts
- 5 North Western Province
- 6 North Central Province
 - Anuradhapura District
 - Polonnaruwa District
- 7 Uva Province
 - Badulla District
 - Monaragala District
- 8 Sabaragamuwa Province
 - Kegalle District
 - Rathnapura District
- 9 Eastern Province
 - Ampara/Baticaloe District
 - Trincomalee District

❖ **Zonal Offices under the Provincial Offices**

1	Western Province	No. 01	Kotte Zone
		No. 02	Colombo Zone
		No. 03	Udugampola Zone
		No. 04	Gampaha Zone
		No. 05	Pathahawatta
		No. 06	Ganeuda
2	Central Province	No. 01	Sigiriya
		No. 02	Dambulla
		No. 03	Menikdena
		No. 04	Moragahakanda
		No. 05	Nalanda Gedige
		No. 06	Matale
		No. 07	Harispaththuwa
		No. 08	Kandy
		No. 09	Yatinuwara
		No. 10	Udunuwara
		No. 11	Kundasalaya
		No. 12	Hanguranketha
		No. 13	Kothmale
		No. 14	Nuwaraeliya
3	Southern Province - Galle/ Matara Districts	No. 01	Hikkaduwa
		No. 02	Galle
		No. 03	Kadawath Sathara and Galle Fort
		No. 04	Matara
		No. 05	Kamburupitiya
4	Southern Province - Hambanthota District	No. 01	Katuwana
		No. 02	Kasagala
		No. 03	Hambanthota
		No. 04	Tissamaharamaya
5	Northern Province - Jaffna/ Kilinochchi Districts	No. 01	Jaffna
		No. 02	Islands
		No. 03	Walikamam
		No. 04	Wadamarachchi
		No. 05	Thenwarachchi
		No. 06	Kilinochchi

6	Northern Province - Mannar/ Mulativ/ Vawuniya Districts	No. 01	Wawuniya
		No. 02	Mulativ
		No. 03	Mannar
7	North Western province Kurunegala/Puttalam Districts	No. 01	Puttalam
		No. 02	Thonigala
		No. 03	Chilaw
		No. 04	Jaffna 01
		No. 05	Jaffna 02
		No. 06	Arankele
		No. 07	Kurunegala
		No. 08	Panduwasnuwara
		No. 09	Dambadeniya
		No. 10	Hasthikuchchi
8	North Central Province Anuradhapura District	No. 01	Padaviya
		No. 02	Kiralagala
		No. 03	Mihinthalaya
		No. 04	Eastern Nuwara Gam Palatha
		No. 05	Holy City
		No. 06	Thanthirimalaya
		No. 07	Manakanda
		No. 08	Ritigala
		No. 09	Upulwehera
		No. 10	Medawachchiya
		No. 11	Thambuththegama
		No. 12	Nochchiyagama
		No. 13	Ethulnuwara
9	North Central Province Polonnaruwa District	No. 01	Polonnaruwa
		No. 02	Medirigiriya
		No. 03	Namalpokuna
10	Uwa Province Badulla District	No. 01	Nagadeepaya
		No. 02	Badulla
		No. 03	Diyathalawa
		No. 04	Passara
11	Uva Province Monaragala District	No. 01	Galabedda
		No. 02	Maligawila

		No. 03	Bibila
		No. 04	Buduruwagala
12	Sabaragamuwa Province Kegalle District	No. 01	Danagirigala
		No. 02	Deliwala
		No. 03	Kegalle
		No. 04	Seethawaka
13	Sabaragamuwa Province Rathnapura District	No. 01	Rathnapura
		No. 02	Maduwanwela
		No. 03	Budugala
14	Eastern Province Ampara/ Baticaloe District	No. 01	Padiyadora
		No. 02	Owagiriya
		No. 03	Deegawapiya
		No. 04	Samanthure
		No. 05	Lahugala
15	Eastern Province Trincomalee District	No. 01	Gomarankadawala
		No. 02	Trincomalee
		No. 03	Seruwila

1.6 Institutes/ Funds under the purview of the Department

The flow of funds of the Department is functioned under the Treasury Grants and General Deposit Account (Central Cultural Fund Grant / External Institution Provision / Private Aid / Foreign Aid).

❖ Treasury Provisions

Provisions allocated for the Department by revised budget for the year 2022

Program / Expenditure Vote	Financial Provisions (Rs.Milions)		
	Capital	Recurrent	Total provisions
Program 01 207 – 01 - 01	6.000	292.900	298.900
Program 02 207 – 02 - 02	108.000	981.100	1,089.100
Total	114.000	1,274.000	1,388.000

❖ **Financial Provisions allocated from Central Cultural Fund and External Institute Aids for the year 2022**

Source of Provisions	Financial Provisions (Rs.)
Central Cultural Fund	1,000,000.00
External Institute Aids	12,707,493.50

***Note:**

Provisions of Central Cultural Fund and aids from external institutes will be operative for the ensuing years also.

1.7. Details of Foreign Funded Projects

1. Rajagalathenna Conservation Project

- (a) Name of the project :- Development of Rajagalathenna Archeological Site
- (b) Contributing Agency :- American Funds
- (c) Estimated expenditure for the project :- Projects under foreign aidse were not implemented for the year 2022.
- (d) Duration of the project :- 2017 – 2022

2. Conservation of Kandy Rajawasala

- (a) Name of the project :- Conservation project of Kandy Rajawasala
- (b) Contributing Agency :- American Fund
- (c) Estimated expenditure for the project :- USA Dollar 265,000.00
- (d) Duration of the project :- 2022 – 2023

Chapter 02

Progress and Future Vision

2.1 Special accomplishments, challenges faced and future goals

According to the initial provisions allocated in the revised budget for the year 2022, 204 projects were expected to be implemented at provincial and district levels quarterly under exploration, excavation and research, archival and numismatic works, conservation and maintenance, promotion and public exhibition of archaeological sites and monuments. However, some of the projects were not implemented due to the adverse financial situation of the year 2022 due to the limited allocations and the delay in receiving the grants to the Department within the stipulated time, despite the expenditure for certain projects were recorded and the number of projects implemented was about 180. In this situation, the number of projects that were able to achieve the desired physical performance level is 142, in the face of the adverse economic and social situation arisen in the country due to the delay in the initial work of a number of projects and due to the devaluation of the rupee and the unexpected increase of price levels of goods and services was 142. Accordingly, the financial expenditure of the year 2022 has been summarized and presented in the following figures.

Financial Provisions allocated as per the programs for the year 2022 and progress

Program	Expenditure Description	Revised Budget Provisions (Rs.Mn.)	Provision according to FR. 66 Transfer (Rs.Mn.)	Actual Expenditure (Rs.Mn)	Financial Progress (%)
Program 01 207-01-01	Recurrent Expenditure	292.900	292.070	257.043	88%
General Administration	Capital Expenditure	6.000	6.830	5.617	82%
	Sub Total	298.900	298.900	262.660	88%
Program 02 207-02-02	Recurrent Expenditure	981.100	979.650	843.378	86%
Archeological Service	Capital Expenditure	108.000	109.450	79.822	73%
	Sub Total	1,089.100	1,089.100	923.200	85%
Total Financial Provisions	Recurrent Expenditure	1,274.000	1,271.720	1,100.421	86%
	Capital Expenditure	114.000	116.280	85.439	73%
	Total	1,388.000	1,388.000	1,185.860	85%

Source: CIGAS - Department of Archaeology

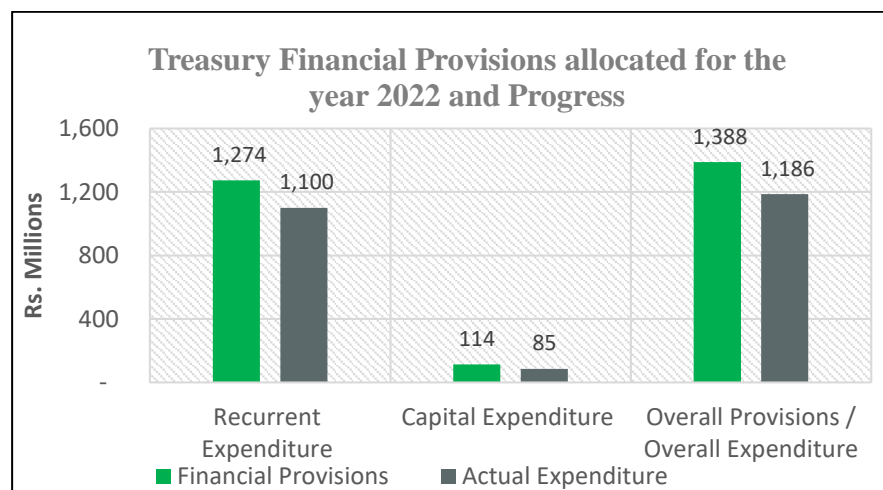
According to the above statistics, when the progress of utilization of the financial allocation for the year 2022 is considered, the capital expenditure was Rs. 85.439 Million and its financial progress was Rs. 73%, and Recurring expenditure was Rs. 1,100.421 Million and its financial progress was 86% and the actual expenditure was Rs. 1,185.860 Million. Accordingly, the overall financial performance for the year 2022 was 85%.

Capital Provisions allocated as per the programs for the year 2022 and progress

Expenditure Vote	Expenditure Description	Amended provisions (Rs.M.)*	Number of targeted projects	Achievements of Targets	Actual Expenditure (Rs.M)	Financial Progress (%)	Physical Progress (%)
207-01-01-2001	Buildings and Structures	0.500	1				
207-02-02-2001	Buildings and Structures	2.000	3		1.451	73%	50%
207-01-01/ 207-02-02	Rehabilitation and improvement of Capital assets	3.830			3.319	86%	
207-01-01/ 207-02-02	Acquisition of Capital Assets	3.500			3.396	97%	
207-01-01/ 207-02-02- 2041	Staff Training	1.500			1.190	79%	
207-02-02- 2001(5)/ 207-02-02- 2509 (5)	Rajagala Archeological Site (Work on 6 out of 9 conservation projects has been completed. Other projects are maintenance of sections and basic facilities)	36.000	17	7	23.462	65%	60%
207-02-02- 2509 (8)	Exploration, excavation of archaeological sites and monuments, and research on epigraphs and numismatics.	9.000	34	31	8.277	92%	90%
207-02-02- 2509 (9)	Conservation and maintenance of archeological sites and monuments	43.900	114	75	35.750	81%	84%
207-02-02- 2509 (9) 13	Conservation project of Rajawasala, Kandy	7.600	1		2.778	37%	60%
207-02-02- 2509 (10)	Promotion of archeological sites and monuments and public exhibitions	5.000	32	27	4.266	85%	86%
207-02-02- 2509 (12)	Conservation of Ritigala Archeological sites	0.500	1	1	0.490	98%	95%
207-02-02- 2509 (15)	Maintenance of Kanniya Hot Water Wells premises	2.951	1	1	1,059	36%	95%
	Total	116.280	204	142	85.439	73%	82%

Recurrent (1303)							
207-01-01-1303	Buildings and Structures	2.000	2	1	0.183	9%	75%
207-02-02-1303	Buildings and Structures	6.500	18	9	4.841	74%	77%

* Note: Provisions in accordance with the transfers of F.R. 66



Thus, despite the challenges that had to be faced in the year 2022, the Department was able to achieve an overall physical performance of 82% by successfully implementing nearly 200 projects under the development program of the academic departments, regional and district offices, using the allocated provisions more efficiently and effectively.

Similarly, a significant role was played in the year 2022 under an external provision. Excavation project of Anuladevi Stupa Mihinthalya implemented under central cultural funds was completed in the year 2022 and the number of projects expected to be implemented in 2022 under exploration, excavation, conservation and promotion programmes by public deposit and external institution funds was 31.

Financial provisions and progress made for the year 2022 through Central Cultural Fund and external institutional aid.

Source of Provisions	Number of Projects	Financial Provisions (Rs.)	Financial Progress		Physical Progress %
			(Rs.)	%	
Central Cultural Fund	01	1,000,000.00	997,760.00	100%	100%
General Deposits and Funds of External Institutes	31	12,707,493.50	3,311,474.75	26%	45%

* General Deposits and provisions granted by external institutes will be operative for the ensuing years also.

From the year 2014 to 2019, necessary steps were also taken for the implementation of 23 projects including 3 excavation projects, 11 conservation projects, 08 maintenance projects and 1 museum project using the remaining allocation of Central Cultural Funds in the year 2022. Six projects have been completed during the year.

Development projects carried out in the year 2022 under treasury grants and general deposits and external institution Aid.

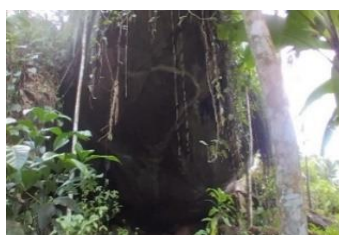
Explorations and registrations

28 exploration projects, including identification and demarcation of archaeological sites, declaration of protected monuments and archaeological reserves, preparation of archaeological site and monument geographical data files, site inspection of academic exploration, site inspection of mineral extraction project, site inspection of archaeological loss assessment, prevention of antiquities destruction, registration of movable artifacts, updating GIS portals and gathering information, gathering information and preparing reports for the National Archaeological Site Directory, were implemented in the year 2022 under treasury allocations, and 10 field exploration and archaeological impact evaluation projects were also implemented under general deposit and assistance granted by external agencies.

Site inspection and Field activities



Hakmana in Matara District - Mineral Inspection



Inspection of Lathpandura Ancient Cave



Ganethanna Purana Viharaya

Excavations

In the year 2022, 5 excavation projects including excavation of Dighavapiya Stupa Courtyard, excavation of Anuladevi Stupa Mihinthale, excavation of Samangala Stupa Ampara, research excavation of Ancient Glass Technology of Pabalugala Giribava and excavation of ancient Stupa Kawudagala were carried out.

Excavation of Anuladevi Stupa



A project implemented under Treasury Provisions and Central Cultural Fund. The project was completed in the year 2022.



Excavation of Deeghavapiya



This excavation project is being carried out by discovering the Salapathala courtyard of the Stupa and the rampart, in line with the conservation of Dighavapi Stupa.

Epigraphy and Numismatics

The activities of the Epigraphy Research Volume, tracing of inscriptions (island wide), indexing of coins were the projects implemented in the year 2022 under the Department of Epigraphy and Numismatics.



Tracing inscriptions

Museums

A total of 19 projects were implemented during the year 2022 under the maintenance of museums, monitoring and site inspection, preservation of artifacts, rectification of deficiencies in exhibition and promotion of museum exhibitions.

Promotion and Management of Museum Exhibitions



Dedigama Museum



Kandy Museum

Architectural and Chemical Conservation

A total of 33 architectural conservation projects including Banda Pokuna Conservation Project at the Ritigala Archaeological Site, and 34 chemical conservation projects were implemented in the year 2022 under treasury grants and 08 conservation projects were implemented under general deposit and external institution funds.



Conservation of Preaching Hall at Sri Sugatharama Viharaya – Thimbirigaskatuwa



Conservation of Kurundi Viharaya Mulativ



Conservation of Ambulugala Danthapaya Tempita



Conservation of Deeghavapi Stupa

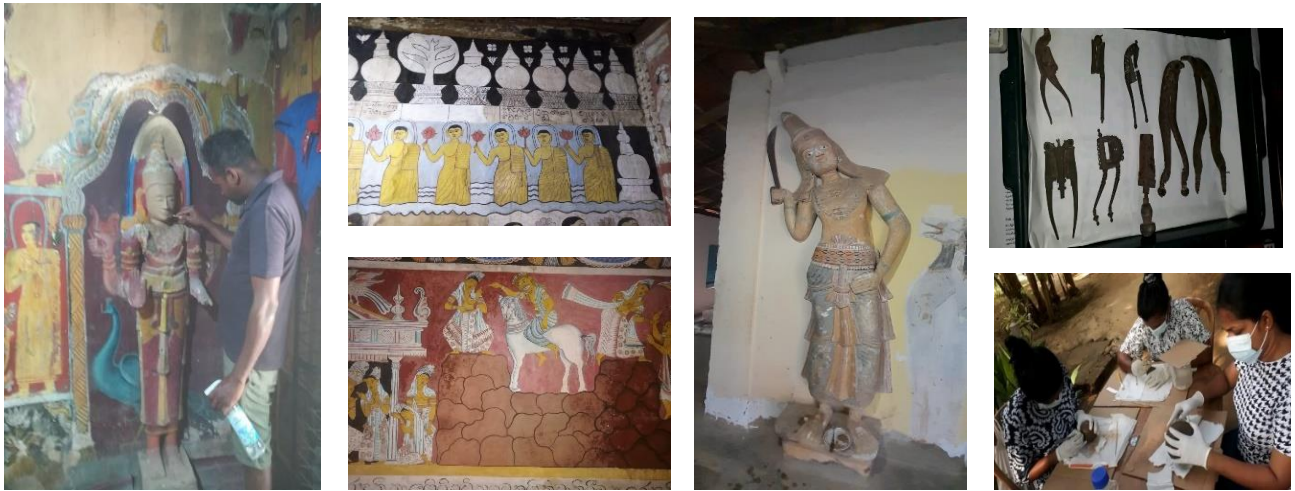


Conservation of Nilagiri Stupa



Conservation of Banda Pokuna in Ritigala Archeological Site

Conservation projects implemented in the year 2022 for conserving declining paintings and sculptures, antiquities.



Promotion

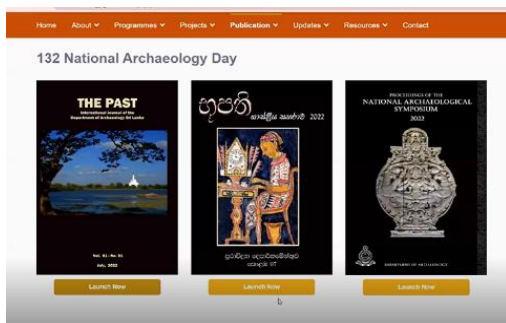
Various activities were carried out by the Promotion Division during the year 2022 with the objective of providing public understanding of the works carried out by the Department of Archaeology and to provide public understanding for the protection of archaeological heritage.

Conducting Archeological Conference

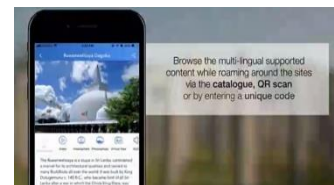
The Archeological Conference is held every year in line with the Archeological Day with the aim of sharing results of last year's archeological activities, knowledge between the eminent and amateur scientists and archaeologists in the field of archaeology and opening up opportunities for archaeological researchers for further archaeological research and field activities. This year's Archaeology Conference was held online.



Launching online publications



Peoplaization of e-Heritage applications



Organized by Exploaration Division

Series of Online academic lectures



Conducting lectures for making aware of police officers, Multi Purpose Employees and villagers



Kegalle



Polonnaruwa

Conducting field training programs, plantation programs and Shramadana Programs



Regional Office Jaffna



Shramadana Program at Yudaganawa Archeological Site

Opening Book Stalls



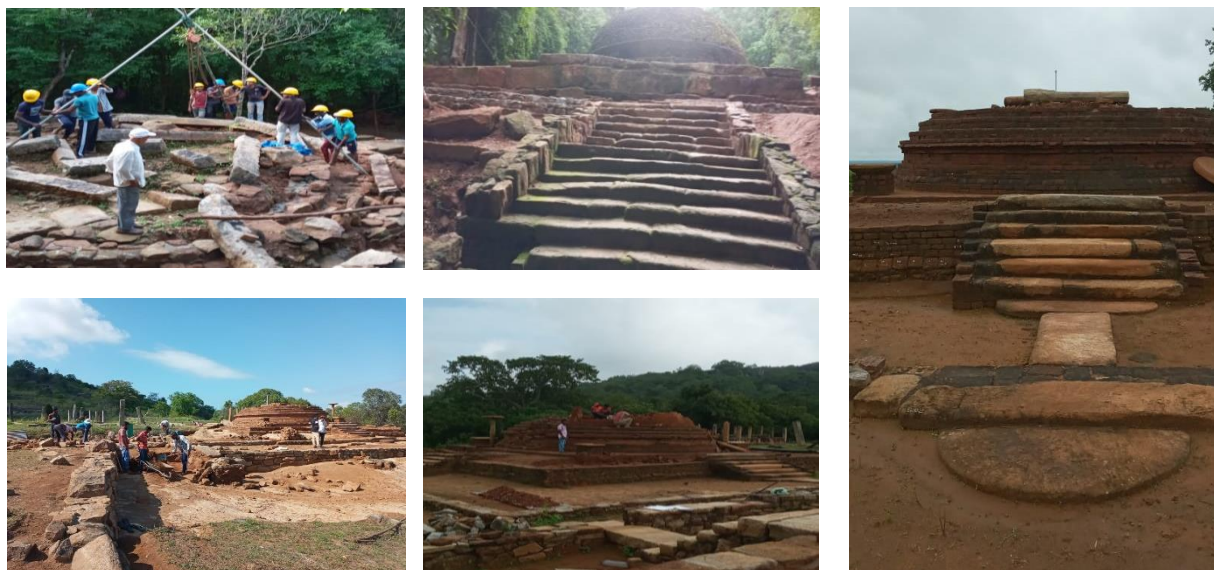
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Maintenance

Daily maintenance and maintenance of archaeological sites within the provinces at the zonal level (96 zones), preparation of road access for the promotion of archaeological sites, installation of descriptive boards, reserve boards and orientation boards, installation of boundary posts, improvement of sanitation and infrastructure facilities and about 72 maintenance projects, including construction and maintenance of buildings, were carried out under the treasury grants and the maintenance of Kanniya hot water well premises were carried out under the supervision of the District Secretariat Trincomalee.

Conservation Project of Rajagalathenna Archeological Site

Maintenance of divisions and basic facilities of the Rajagalathenna Archaeological Site Conservation Project, urgent conservation works which are partially completed, new conservation works and landscape preparation works were also carried out during the year 2022.



Challenges and Future Goals

Among the future goals and objectives of the Department are to upgrade the archaeological sites and upgrade the unique archaeological sites, implementing newly identified exploration and research projects, while maintaining the stability, quality and stability of the archaeological activities in Sri Lanka by intervening to prevent harms caused to archeological and cultural heritage from natural and human activities and protect them, to contribute to the economic development of the area and the country by taking steps for reporting and conservation, preserving the archaeological heritage and the natural environment, promoting the cultural tourism and eco-tourism activities of the land, creating employment needs and raising the social and economic levels of the community. The Department faces various problems and challenges when these goals and objectives are achieved.

Among those problems and challenges,

- ❖ Due to limited provisions within the legal framework, practical problems arising in the maintenance of living cultures cannot be resolved and there is difficulty in carrying out surveys of monuments and reserves of archaeological value which are published in the gazette.
- ❖ Problems in investigating the destruction of antiquities and problems in law enforcement. Taking actions through alternative laws, and mines and minerals Act, National Gem and Jewelry Authority Act and other Acts. Delayed submission of allegations / charges under the Archeological Act.
- ❖ Although there are about 2500 archaeological sites to be protected enough officers are not available. Therefore, there are issues of deploying officers for the security of archaeological sites.
- ❖ Problems in granting mineral extraction licenses, problems in providing damage assessment reports for development proposals, unauthorized mining due to superstition and ignorance.
- ❖ Problems in obtaining permission to carry out archaeological activities such as exploration, excavation and research, conservation, maintenance and construction in areas where antiquities are available which are belonging to other institutions (such as the Department of Wildlife, Department of Forestry, Department of Irrigation and The Ministry of Defense).
- ❖ Illegal acquisition and use of lands of archaeological value.
- ❖ Problems in maintaining living artifacts.
- ❖ Cultural issues arising in maintaining religious places.
- ❖ The tendency to arise challenges towards the persistence of the sector in the long run due to the distance between cultural heritage and community relations.
- ❖ Protection of monuments and antiquities from natural and illegal human activities.
- ❖ Inadequacy of physical and financial resources, delays and deductions in the delivery of annual funds, inadequate number of vehicles owned by the Department and the available vehicles being too old, vacancies in approved staff can be pointed out as the challenges.

2.2 Expected short- and medium-term measures to be taken in the future to improve the performance of the organization.

- ❖ Obtaining financial assistance from other (external) institutions for archaeological development projects and implementing fund promotion programs. Implementation of the programme to restore the Archaeological Research and Conservation Fund under this programme.
- ❖ The primary function of the Department of Archaeology is to act as the permanent institution to manage the heritage of the country. For this purpose, certain powers have also been delegated to suitable institutions under Antiquities Ordinance for this purpose. Accordingly, universities, Central Cultural Fund, Department of National Museums, Department of National Archives, Heritage Foundation Institutions, Government Institutions and officers (District Secretaries, Divisional Secretaries, Grama Niladhari, Police, Department of Wildlife and Forest Conservation, Department of Education etc.) temples and other religious places have been joined under this program.
- ❖ Implementing awareness programmes with a view to provide public awareness for the protection of Sri Lankan heritage and to seek community participation in conservation activities.
- ❖ Using the modern technology for conservation and promotion of archaeological heritage.
- ❖ Taking measures to minimize antiquities theft and destruction of antiquities recorded. Amending the Antiquities Ordinance, ensuring the safety of places of historical archaeological value, informing and coordinating all police stations of the island about the problems arising in law enforcement regarding the destruction of recorded antiquities, providing necessary instructions and training officers.
- ❖ Preparation of pilot plans in respect of programmes and projects based on achievement of objectives and implementation of such programmes according to the priority and supervision in a timely manner.
- ❖ Conservation, maintenance and exhibition of archaeological sites/ monuments and movable antiquities.
- ❖ Implementation of identified new archaeological field investigations and research projects and publication of results of those investigations and researches and taking steps for conservation.

- ❖ Taking necessary actions immediately for gazetting the monuments and reserves identified and proposed for gazette and to collect and record data for heritage management.
- ❖ Renovation and improvement of facilities the Circuit bungalows belongs to the Department.
- ❖ Promotion of sanitation and infrastructure facilities and use of alternative energy sources. (Archaeological Sites/ Offices)
- ❖ Promotion of Human Resources.

Development programs expected to be implemented in the year 2023

In order to achieve the objectives and goals of the department, the summary of the action plan consisting the projects including the development programs identified, expected to be implemented on priority and urgently, in the year 2023, in accordance with national policies, and the allocation of treasury financial allocations are given below.

The following is a summary of the Treasury Financial Allocation with the Action Plan 2022, which includes development projects identified and prioritized in line with the National Policies to achieve the objectives of the Department and are expected to be implemented expeditiously.

Financial provisions allocated for the year 2023

		Provision (Rs. Mn)	
		Capital Expenditure	Recurrent Expenditure
Programe 01	207-01-01	11.000	319.000
Promme 02	207-02-02	150.000	967.000
		161.000	1,286.000
Overall Financial Provisions			1,447.000

**Provisions allocated for capital projects under General Administration and
Archaeological services for the year 2023**

Vote	Work Description	Capital Expenditure	Recurrent Expenditure	No. of Projects
Program - 01 (General Administration)				
	Rehabilitation and improvement of capital assets			
207-01-01-2001	Buildings and Structures	5.000		2
207-01-01-2002	Machines and Machinery	1.000		
207-01-01-2003	Vehicles	3.000		
	Acquisition of Capital Assets			
207-01-01-2102	Furniture and Office equipment	0.500		
207-01-01-2103	Machines and Machinery	1.000		
	Capacity Building			
207-01-01-2401	Staff Training	0.500		9
	Sub Total	11.000		11
Program - 02 (Archeological Service)				
	Rehabilitation and improvement of capital assets			
207-02-02-2001	Buildings and Structures	2.000		1
207-02-02-2002	Machines and Machinery	0.500		
	Vehicles			
	Acquisition of Capital Assets			
207-02-02-2102	Furniture and Office equipment	0.500		
207-02-02-2103	Machines and Machinery	1.300		
	Capacity Building			
207-02-02-2401	Staff Training	0.500		14
207-02-02-05-2509	Conservation project of Rajagalathenna Archeological site	10.000		1
207-02-02-08-2509	Exploration, Excavation of Archeological sites and monuments and researches	2.600	25.909	75
	i. Exploration and registration	0.600	15.109	52
	ii. Excavations	-	8.125	3
	iii. Epigraphy and numismatics	2.000	2.675	20

207-02-02-09-2509 (11)	Conservation and maintenance of Archeological sites and monuments	52.000	37.844	121
	i. Architectural Conservation	27.000	15.41	25
	ii. Chemical conservation	5.000	3.434	43
	iii. Maintenance	20.000	19.000	53
207-02-02-09-2509 (13)	Conservation of Rajawasala Kandy (Foreign Funded)	71.100	-	1
207-02-02-10-2509	Promotion of archeological sites and Public Exhibition	7.500	9.899	47
	i. Promotion	5.000	5.000	15
	ii. Media	0.500	0.675	1
	iii. Museum	2.000	4.224	30
207-02-02-12-2509	Conservation of Ritigala Archeological site	1.000	-	1
207-02-02-15-2509	Maintenance of Kanniya Hot Water Wells premises	1.000	-	1
	Sub Total	150.000	73.652	262
	Total	161.000	73.652	272

.....
Chief Accounting Officer

.....
Accounting Officer

.....
Head of the Department

Chapter 03

Overall Financial Performance for the year ended on 31st December 2022

3.1. Statement of Financial Performance

ACA -F

Statement of Financial Performance for the year ended on 31.12.2022

Budget 2022 (Rs.)		Note	Actual (Rs.)		
			2022	2021	
-	Revenue receipts		-	-	
-	Revenue Tax	1	-	-	} ACA-1
-	Tax on local goods and services	2	-	-	
-	Tax on international trading	3	-	-	
-	Non Tax Revenue and other	4	-	-	
-	Total receipts of revenue (a)		-	-	
-	Non-revenue receipts		-	-	
-	Treasury Imprest		1,104,020,000	1,035,900,000	ACA-3
-	Deposits		64,503,922	19,113,652	ACA-4
-	Advance Accounts		43,793,644	40,578,539	ACA-5
-	Other Main Ledger Accounts Receipts		-	135,896,953	
-	Total of Non-Revenue receipts (b)		1,212,317,566	1,231,489,144	
-	Total of revenue receipts and non-Revenue receipts C = (a)+(b)		1,212,317,566	1,231,489,144	
-	Treasury Remittance (d)		221,982	873	
-	Net revenue receipts and non-revenue receipts e = (c)-(d)		1,212,095,584	1,231,488,271	
-	Deducted : Expenditure				
	Recurrent Expenditure				
1,177,050,000	Salaries, wages and other employee benefits	5	1,021,476,351	925,380,035	} ACA-2(ii)
88,450,000	Other goods and services	6	74,498,599	70,663,256	
8,500,000	Subsidies, grants and transfers	7	4,445,945	4,553,270	
-	Interest payment	8	-	-	
-	Other recurrent expenditure	9	-	-	
1,274,000,000	Total Recurrent Expenditure (f)		1,100,420,895	1,000,596,561	

	Capital Expenditure				
5,500,000	Rehabilitation of Capital Assets and Improvements	10	4,769,315	6,870,097	} ACA-2(ii)
3,500,000	Acquisition of Capital Assets	11	3,395,945	11,415,674	
-	Capital transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
1,500,000	Capacity Building	14	1,190,334	1,429,065	
103,500,000	Other Capital Expenditure	15	76,083,350	100,704,830	
114,000,000	Total Capital Expenditure (g)		85,438,944	120,419,666	
-	Deposit Payments		64,158,747	42,326,923	ACA-4
-	Payment of Advances		45,634,134	52,832,582	ACA-5
-	Payments of the main ledger accounts (e)		-	-	
-	Main ledger expenditure (h)		109,792,881	95,159,505	
1,388,000,000	Total Expenditure i = (f+g+h)		1,295,652,720	1,216,175,732	
	Imprest balance as the date 31 December j = (f-i)		(83,557,136)	15,312,539	
-	Balance according to the imprest reconciliation statement		(83,557,136)	15,312,539	ACA-7
-	Imprest balance as at the 31 st December		-	15,312,539	ACA-3
			-	-	

3.2 Statement of Financial Performance

Statement of Financial Performance for the year ended on 31.12.2022

	Note	2022 (Rs.)	Actual 2021 (₹.)
<u>Non-Financial Assets</u>			
Property Plant and Equipment	ACA-6	1,128,190,722	1,109,669,778
<u>Financial Assets</u>			
Advance Account	ACA-5/5 (A)	111,084,342	109,243,852
Finance and things equal to Finance	ACA-3	-	-
Total Assets		1,239,275,064	1,218,913,630
<u>Net Assets / Mass</u>			
Net Assets to the Treasury		38,041,089	36,545,774
Property and equipment reserve		1,128,190,722	1,109,669,778
Rent and Work Advance Reserve	ACA-5 (B)	-	-
<u>Current Liabilities</u>			
Deposit Accounts	ACA - 4	73,043,253	72,698,078
Imprest balance	ACA - 3	-	-
Total liabilities		1,239,275,064	1,218,913,630

Account details submitted in forms ACA 1 to ACA 7 from pages 01 to 40 and account notes contained in pages 41 to 58 are also included in this Final Account.

These financial statements have been prepared in accordance with the generally accepted accounting principles and the most appropriate accounting policies have been used as revealed by the notes in the financial statements. We hereby certify that the figures mentioned in the above Final Account, the relevant account notes and other account information have been compared with the Treasury Account Books and that they are agreed with those figures.

We certify that the an effective internal control system for financial control is established in the reporting agency and periodic reviews are carried out to monitor the effectiveness of the internal control system for financial control and to make changes accordingly to make necessary changes to effectively implement those systems.

.....
Chief Accounting Officer
Name:
Designation:
Date:2023.10

.....
Accounting Officer
Name:
Designation:
Date:2023.10

.....
Chief Financial Officer/
Chief Accountant/ Director
Commissioner (Finance)
Name:
Date: 2023.10

3.3. Statement of Financial Flow

ACA - C

Statement of Financial Flow for the year Ended on 31st December 2022

	Actual (Rs.)	
	2022	2021
Cash Flows generated from operational activities		
Total receipt of Tax	-	-
Fees, Surcharges, Fines and License Fees	-	-
Profits	-	-
Non-Revenue receipts	-	-
Revenue added for other Votes	107,133,463	135,896,953
Receipt of Imprest	1,104,020,000	1,035,900,000
Recovery of advances	43,736,680	40,578,539
Receipt from deposits	64,503,922	19,113,652
Financial Flow generated from Operational Activities (a)	1,319,394,065	1,231,489,144
Deducted : Expenditure of Finance		
Personnel emolument and operational expenditure	1,100,424,994	993,787,660
Subsidies and Transfers	4,445,945	4,553,270
Expenditure incurred for Other Heads	25,719,061	19,365,012
Imprest paid to the Treasury	221,982	873
Payment of advances	46,003,453	51,035,740
Payment of Deposits	64,158,747	42,326,923
Cash Flows incurred for operational activities (B)	1,240,974,182	1,111,069,478
Net Cash Flow generated from Operational Activities (c)=(a)-(b)	78,419,883	120,419,666
Cash Flows generated from investment activities		
Interests	-	-
Dividends	-	-
Title Seccession Provisions and Selling Physical Assets	-	-
Recovery of Sub – Credits	-	-
Recovery of Advances		
Cash Flows generated from investment activities (d)	-	-
Deducted : Expenditure of Finance		
Construction of Physical Assets or Purchase and acquisition of other investments	78,419,883	120,419,666
Total Cash Flow spent for investment activities (e)	78,419,883	120,419,666
Net Cash Flow generated from Investment Activities (f)=(d)-(e)	(78,419,883)	(120,419,666)
Net Cash Flow generated from Operations and Investment activities (g)=(c) + (f)	-	-

Cash Flows generated from Financial Activities		
Obtaining local loans	-	-
Obtaining foreign loans	-	-
Receipts of grants	-	-
Deposit receipts		
Total Cash Flow generated from Financial Activities (h)	-	-
Deducted : Expenditure of Finance		
Settling local loans	-	-
Settling Foreign loans	-	-
Total Cash Flow spent for Financial Activities (i)	-	-
Cash Flow generated from Financial Activities (j)=(h)-(i)	-	-
Net changes of cash (k) = (h)+(j)	-	-
Opening Cash Balance as at the date of 01 January	-	-
Final Cash Balance as at the date of 31 December	-	-

3.4. Financial Statement Notes

* Financial Statement Notes have been submitted.

3.5. Performance of Revenue collection

Revenue Balance	Accumulated Revenue (Rs.)	
	Amount (Rs.)	As a percentage (%) of the Final Revenue Estimate
Advance B Account 2002-01-01- R	4,471,575.26	46.6
Court Fines 2002-02-02-R	22,626,575.00	25.5
Circuit Bungalow / Holiday Resorts 2002-02-02-R	4,600,380.00	283.3
Sales and Charges 2002-02-02-R	19,038,711,.28	35.7

3.6. Performance of utilizing allocated provisions

Type of Provisions	Allocated Provisions (Rs.)		Actual Expenditure (Rs.)	Utilized provisions as a percentage (%) out of the final provisions finished
	Initial Provisions	Final Provisions		
Recurrent	1,274,000,000.00	1,271,719,500.00	1,100,420,895.00	86.53
Capital	114,000,000.00	116,280,500.00	85,438,944.00	73.47

3.7 Provisions allocated to this Department/ District Secretariat/ Provincial Council as a representative of other Ministries / Departments in terms of F.R. 208.

Ministry/ Department from which provisions were granted	Objective of the Provisions	Provisions (Rs.)		Actual Expenditure (Rs.)	Utilized provisions as a percentage (%) out of the final provisions Provided
		Initial Provisions	Final Provisions		
District Secretariat - Trincomalee	Maintenance of Kanniya Hot Water Wells Premises	1,500,000.00	2,950,500.00	1,059,413.00	35.10

3.8 Performance of reporting Non – Financial Assets

Asset Code	Description of the Code	Balance according to the Report of Board of Survey as at the date of 31.12.2022 (Rs.)	Balance according to the Report of Financial Status as at the date of 31.12.2022 (Rs.)	Due to be accounted in the future	Reporting Progress as a %
9151	Buildings and structures		138,320,748.20		
9152	Machinery		78,369,973.89		
9153	Land		911,500,000.00		
9154	Intangible Assets				
9155	Biological Assets				
9160	Work which are being carried out				
9180	Assets let				

3.9 Auditor General's Report **

National Audit Office

CAA/B/DA/133/2022/FA

09th May 2023

Accounting Officer,
Department of Archeology

Head 207 - The summary report of Auditor General on financial statements of the Department of Archeology for the year ended on 31st December 2022 in terms of Section 11(1) of the National Audit Act, No.19 of 2018.

1 Financial Statements

1.1 Qualified Opinion

Head 207 - The audit of the financial statements of the Department of Archaeology for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Department of Archaeology was issued to the Accounting Officer on 09 May 2023 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 09 May 2023 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Archaeology as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

Reference to Paragraph in relation to previous year	Non- implemented Audit Observation	Reference to this report
1.6.1 (b)	Action should be taken to take over the ownership of the property of the department.	1.6.1 (f)

1.6 **Comments on Financial Statements**
1.6.1 **Non - Financial Assets**

The following observations are made.

- (a) The sum total of the balance of the individual balance classification summary of the advance “B” account of the government officers as at 31 December 2022 submitted for audit by the department was Rs. 110,677,158 and the balance of the loan control account was Rs. 111,084,342. Accordingly, a difference of Rs. 407,184 was further observed between those balances.
- (b) Out of the total of 3,576,785 due loan balances from employees and officers who are not currently employed in the Department due to death, retirement, suspension, and vacation of post, the total of loan balances over 5 years was 1,329,920. Arrangements had been made to collect the outstanding loan balances, but it was observed that outstanding loan balances could not be recovered due to various problematic situations.

2. **Financial Review**
2.1 **Expenditure Management**

The following observations are made.

- (a) The allocation of Rs. 12,211,683 remained in the range of 60 percent to 100 percent in relation to 07 expenditure subjects.
- (b) A total of Rs. 7,125,443 under the ledger account named Ambassador fund for cultural preservation in the computerized ledger of Sri Jayawardenapura University and the total of Rs. 4,971,012 under the ledger account named Rajagala Archaeological Reserve – FHSS and the total of Rs. 5,076,893 carried forward from the year 2014 in the general deposit account of the Department of Archaeology were observed that underutilization remained in the accounts as at 31 December 2022 without being used for project works.

2.2 **Incurring into Liabilities and Obligations**

The following observations are made.

- (a) 03 Lorries belonging to the Postal Department were handed over to the Department of Archaeology on 23 June 2020 and according to the supervision and recommendation of the Mechanical Engineer of the lorry of the Postal Department, the price estimates were called from the local institute and the repairs for an amount of Rs. 4,614,777 were completed by

31 December 2021, but the relevant bills were not settled until the audited date of 15 March 2023 and action was not taken to take over that 03 vehicles to the department and included the above amount as payable in the statement of obligations and liabilities in the financial statements.

- (b) Rs. 2,856,215 and Rs. 709,283 in the maintenance expenditure heads of 207-1- 1-0-1301 and 207-2-2-0-1301 respectively as handed bills were not disclosed in the statement of obligations and liabilities as incurring liabilities as per the Financial Regulation 94 (2) and (3).

2.3 Certification to be done by the Accounting Officer

Accounting Officer should certify the following matters in terms of provisions in section 38 of the National Audit Act No. 19 of 2018. However, it had not been done.

The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the department and carry out periodic reviews to monitor systems, and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing and a copy thereof should be submitted to the Auditor General, but no statements had been furnished to the audit that the reviews had been carried out.

2.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Reference to the Laws, Rules and Regulations	Non-compliance
---	-----------------------

- (a) Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka

- | | |
|--|--|
| <ul style="list-style-type: none">• Financial Regulation 104 (3) | Non- preparation of initial report in general form 283 regarding the accident of cab No. WPPG-4006 which occurred on 09 October 2018 at 12.00 p.m. |
| <ul style="list-style-type: none">• Financial Regulation 104 (4) | The whole report in common form 284 was not prepared regarding the accident of cab No. WPPG-4006 which occurred on 09 October 2018 at 12.00 p.m. |

- (b) Special gazette No. 1572/4 dated 20 October 2008 of the Democratic Socialist Republic of Sri Lanka It was observed that the task of implementing the national policy introduced as per the gazette has not been accomplished.

3 Operational Review

3.1 Performance

3.1.1 Non-performance of functions

The following observations are made.

- (a) A memorandum to the cabinet for the establishment of a fund called the Archaeological Heritage Management Trust for the maintenance and management of archaeological places by the cabinet memorandum No. NH/05/2011 dated 18 January 2011. According to the approval given by the cabinet paper 11/0169/555/004 dated 10 February 2011 for this, 25 percent of the earned income by the Central Cultural Fund should be given to the Ministry of National Heritage for the purposes mentioned in the memorandum. However, it was not possible to proceed further action due to non-receiving necessary provisions for the establishment of the relevant fund from the money received to the Central Cultural Fund until 31 December 2022.
- (b) It has been a long time since the reconstruction work of the Nilagiriseya, which is under the Ampara Regional Assistant Director's office, was started and at the time of the audit, the exploration to identify the Stupa and the related ruins complex by the departmental exploration division officers had been completed and boundaries had been settled to set aside as a reserve, but no boundary posts or surveying had been done and gazette as an archaeological place.
- (c) After removing the relevant part related to Piyangala reserve from the 1025 acres belonging to the Rajagala archaeological site, the remaining area belonging to the Rajagala archeological project has been completed surveying, but it was observed that the boundary posts were not set till 20 March 2023 and it was recorded in the village map prepared by the Survey Department as a designated archaeological site, but this archaeological site was not gazette as an archaeological reserve.

3.2 Procurement

It was observed that the Department had not complied with the Circular No. PED/e-GP/Circular/2018 and 2919 dated 17th December, of the Ministry of Finance Economic Policy Development and Circular No. PED/e-GP/Circular/2018 and dated 23rd October 2018 of the Ministry of Finance and Mass Media, by which instructions were given on the preparation of public sector procurement in accordance with an e-procurement system.

3.3 Assets Management

The following observations are made

- (a) The division of Epigraphy and Numismatics has indexed 10,950 ancient coins in regional archaeological museums and it was observed that due to the lack of adequate provision and longtime had been taken, a large number of ancient coins which are movable artifacts found in various archaeological explorations are being stores without preservation and indexing in the various departments and regional offices of the department.
- (b) The human bone remains found in the excavation carried out in Pahiyangala cave by the Department of Archaeology were taken to Cambridge university for research and then found at the embassy of Sri Lanka in Germany and brought back to Sri Lanka and handed over to the Department of Archaeology on 11 February 2022, but it was observed that it was handed over to the Faculty of Medicine of the University of Sri Jayawardenapura by the latter dated above on the same day due to that Department of Archaeology haven't the appropriate laboratory facilities to keep that bone remains safe and conduct formal research.

3.4 Losses and Damages

Due to an accident of the cab bearing No. PG-4006 on 09 October 2018 in the midnight at Gannoruwa area in Kandy, it was observed that there had been damages and losses to a government property with that value due to a Sri Lanka Insurance Corporation refused to pay Rs. 5,882,769, which was a financial assessed value to the vehicle.

3.5 Management Inefficiencies

The following observations are made

- (a) Although the payroll processing software (GPS – Government Payroll System) should be used for payroll processing according to Public Accounts Circular No. 171/2004 dated 11 May 2004, the GPS software was not used till the end of the year under review to prepare the salary of the Jaffna, Vavunia and Trincomalee regional office officers in the department. Also, it was observed in the audit that

the human resources required are not sufficient as the task of salary preparation should be done under the direct supervision of the Chief Accountant according to the Centralized method.

- (b) A transfer system for approved departmental posts under the Department of Archeology was not prepared and approved till 2007. Nevertheless, approval was obtained on 09 July 2018 for the annual transfer procedure prepared in accordance with the provisions of the Public Service Commission. Although an annual transfer scheme had been prepared and approval had been obtained, no transfer evaluation system had been prepared to select officers and employees for transfer according to that scheme. Also, the department had failed to implement the annual transfer procedure in the years 2019, 2020, 2021 and 2022.
- (c) When deciding on the fees charged for the 13 tourist houses controlled and managed under the Department of Archaeology, although a committee representing the control division, accounts division and maintenance division should be appointed and the charges should be revised based on the decision of the said committee, the rates had been revised only on the decision of the maintenance division without doing that.
- (d) A force called the Eastern Province Special Task Force was appointed in the years 2017/2018 with the support of the department and a project of planting boundary posts to separate those sites was implemented with identifying all the archaeological sites in the Eastern Province. A provision of Rs. 7,306,933 was allocated under the MNT/EP/49/18 estimate in the year 2018 for that project and Rs. 2,626,796 was paid to the supplier and 3 feet and 3 ½ feet 1,531 boundary posts were produced in the year 2021, but it was observed that the department had failed to install the boundary posts of the respective archaeological sites till the audited date of 20 March 2023.
- (e) As 377,000 engineering bricks obtained by the Department of Archaeology in the years 2013-2014 for the conservation of Dighavapi Stupa were purchased without proper technical records, it was observed during the physical examination that the bricks were separated into several large piles and piled up in the sand and sand fields around the Stupa with deteriorating from weather changes for over 10 years due to that the Bribery or Corruption Allegations Investigation Commission has conducted an investigation and final decision has not been made on it.
- (f) There was a contract between the Department of Archaeology and the Department of Government Factories on 25 November 2019 to manufacture a rotatable arched template for the reconstruction of Dighavapi Stupa and the contract value for this work was Rs. 4,147,400 excluding VAT. Although an

amount of Rs. 2,239,596 which was more than 50 percent as advance for commencing the work was paid to the Director General, Government Factory on 25 August 2020 through a cheque No. 428281, it was decided to do it later according to the method obtaining measurements by measuring equipment due to the implementation of the work by the Ministry of Defense. As an advance had been paid and a certain quantity of iron had been prepared, it had been proposed to use the metal parts to complete a series of removable rafters which could be used for carrying out the necessary maintenance work after the construction of the Stupa.

3.6 Management Inefficiencies

The state emblem and the name of the department were not printed on the body of the vehicles used by the department.

4 Achievement of Sustainable Development Goals

A joint project of Rajagalathenna Archeological project with a total estimated cost of Rs. 323,897,373 under an agreement between the Department of Archaeology and the University of Sri Jayawardenapura, which had been implementing from the year 2012, had been completed on 31 December 2022. In addition to pointing out the need to work together with the relevant regulatory institutions to promote local and foreign tourism to visit the archaeological monuments that have been pointed out from this project, although there is a need to complete the proposed construction quickly, there are huge time delays for that and also, it was observed that the public sector can make some contribution to take financial relief to the current severe financial crisis in order to establish Rajagalathenna as a major tourist destination for the development of the tourism industry, by preparing and implementing the methods of working together with the Department of Archaeology, Central Cultural Fund, University of Sri Jayawardenapura, Wildlife Department, Department of Forest Conservation and the Sri Lanka Tourism Board.

5 Good Governance

5.1 Rendering Services to Public

The following observations are made

- (a)** The owner of the private land had made a complaint in the year 2008 to the Matara police station regarding the interference of the officers of the Department of Archaeology who went to the place to inspect the antiquities of the private land nearest to the temple during the archaeological excavations conducted around the Kamburugamuwa Eth Kadha Viharaya in Matara. The Matara police had assigned case No. 90759 in the Magistrate's Court. After the examination of

the suit, the accused was released and the defendant had filed case No. M 13703 in the Matara District court against an investigation officer and 02 Archaeological Research Officers of the Department of Archaeology with demanding compensation of 10 lakhs from one person for the loss caused to her due to her imprisonment for a period of 08 months.

- (b) The Haputhale police had released the defendants on 03 June 2014 after investigating the case No. 63402 assigned in the year 2014 in the Bandarawela Magistrate's Court against three defendants who had carried out unauthorized excavations on the site of the Katharagama temple in Haldummulla Soragune, which is located in the Haputhale police domain. Later, the defendants filed a case No. M 4251 in the Bandarawela District Court to get compensation for the prosecution they suffered during their imprisonment. In this case, two officers of the Department of Archaeology, the Director General of Archaeology, the Grama Niladhari and the monk of the temple were named as the respondents and demanded compensation of Rs. 07 Billions from one person.

6 Human Resource Management

6.1 Attached staff, Actual staff

- (a) The following observations are made
- There were 2476 vacancies as at 31 December 2022 due to that approved cadre was 4318 and actual staff was 1882. Among these vacancies, there were 39 executive level vacancies, 19 tertiary level vacancies, 202 secondary level vacancies and 2216 primary level vacancies. Employees were employed for these vacancies on acting and duty cover up basis and 57 percent of the approved staff was vacant due to non-permanent recruitment for those posts and these vacancies had failed to be filled.
- (b) The case No. SC (FR) 248/2016 filed in the Supreme Court regarding a violation of fundamental rights for the recruitment procedure in the executive service category (SL – 1) by a group of officers of the associate service category of the Department of Archaeology was closed on 08 December 2021, but it was observed that the judgment of the case had not been announced till the time of audit. However, it was observed that the said department has informed by the letter No. CCA286/2016 (A) dated 13 October 2022 in relation to an inquiry made by the Attorney General's Department in this regard and the Ministry of Buddhasasana, Religious and Cultural Affairs had requested from the Attorney General's Department to an interim order for not to carry out recruitment in accordance with the relevant recruitment procedure and also pointed out the problematic situation faced by the department now and a request to recall the said case through a motion.

7 Other Observations

Following observations are made

- (a) It is considered that the fines levied are not sufficient as a result of non-amendment of certain sections of the Antiquities Ordinance No. 09 of 1940 amended by the Antiquities (Amendment) Act No. 24 of 1998. In some cases, the Director General of Archeology and the officials who visited the site were made respondents and sued for compensation during the audit, after acquitting the accused/accused of the charges after declaring not guilty to the charge sheet filed in the Magistrate's Courts for violation of the sections of the said Act, due to the absence of any provision in the Antiquities Ordinance to prevent suits for compensation against public officers who have discharged their duties in good faith.
- (b) It was observed during the audit that in most cases, the violators of the Ordinance are arrested and legal actions are taken by the Police, since a raiding party has not been introduced by the Antiquities Ordinance to arrest violators of the Antiquities Ordinance.
- (c) The total number of prosecutions as on 31st December 2022 is 173 i.e 07 cases related to theft of antiquities, 3 cases related to destruction of antiquities, 152 cases related to unauthorized excavation of antiquities and 11 cases related to other offenses under the Act. Further, it was observed that the number of pending cases in the court was 72 as on the date of audit.
- (d) A half of the fine imposed on the defendants after being prosecuted under the above Ordinance should be credited to the Archaeological Reward Fund due to delays in implementation in accordance with Section 46(1) of the Antiquities Ordinance No. 09 of 1940, as amended by the Antiquities Amendment Act, No. 24 of 1998. Although the draft, containing the relevant regulations so far, provided for giving 30 per cent for raiding officers, police officers or any other officers engaged in legal activities or any other public institution or local authority, and the draft containing the relevant regulations was to be presented to parliament in terms of 47(3) of the Antiquities Ordinance and approved, due to delays, the percentage of reward funds requested by the police officers in particular could not be given to them.

Signed
H.M.Ranasinghe Banda
Senior Assistant Auditor General
For Auditor General

Chapter 04

Performance Index

4.1. Performance Index of the Institute (On the basis of Action Plan)

Special Index		Actual output as a percentage (%) of the desired output		
		100% - 90%	75% - 89%	50% - 74%
1	Number of conserved building units		√	
2	Number of explored archaeological sites	√		
3	Number of sites and monument site units maintained	√		

Chapter 05

Performance of achieving Sustainable Development Goals (SDG)

5.1. Specify the identified Sustainable Developmental Goals concerned.

11. Sustainable Cities and Communities

11.4.1 Main Performance Indexes

1. Number of building units conserved.
2. Number of archeological sites explored.
3. Number of sites and monument work site units maintained

Goal/ Objective	Targets		Achievements Index	Progress of obtaining achievements to date		
				0%- 49%	50% - 74%	75% - 100%
11.4 Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	1.1	Upgrading archaeological sites of universal importance to World Heritage Status.				
	1.1.1	Declaring an archaeological site as a World Heritage Site by 2030.	Number of Sites	Activities of this site are in progress		
	1.2	To achieve the optimum level through the programmes identified in the pilot plan.				
	1.2.1	Preparation and implementation of pilot plans - (05 per year)	Number of Archeological Sites		√	
	1.3	Investigation /Increasing old archaeological monuments and sites to be gazetted.				
	1.3.1	Declaration of Protected Monuments and Reserves - (100 protected monuments per year / 25 reserved areas)	Protected monuments and reserves			√
	1.3.2	Collection of accurate spatial data for heritage management.	Percentage of collected data		√	
	1.3.3	Publication of Directory of Archaeological Sites.	Number of declared Archaeological Sites			√
	1.3.4	Carrying out daily field activities.	Number of explored sites			√
	1.3.5	Registration of movable antiquities.	Registration of Antiquities		√	

Targets / Objectives	Target		Achievement Indicators	Progress in making achievements so far.		
				0%-49%	50% - 74%	75% - 100%
11.4 Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	1.4	Organizing site related activities with the participation of community, school and university children.				
	1.4.1	Spot Awareness Workshops - (15 Locations per year)	Number of workshops conducted		√	
	1.4.2	Establishment of archaeological sites for the Department of Archaeology and educational institutions.	Number of archeological Booths	-		
	1.4.3	Handing over of archaeological sites to schools and universities for looking after them - (60 per year)	Number of sites	-		
	1.4.4	Conducting Shramadana - (30 per year)	Number of Shramadana conducted		√	
	1.5	Programmes for making aware the local and foreign community.				
	1.5.1	Holding mobile exhibitions - (30 per year)	Number of Exhibitions held		√	
	1.5.2	Book Printing - (10 per year)	Number of Books printed			√
	1.5.3	Conducting lectures (100 per year)	Number of speeches delivered		√	
	1.5.4	Preparation of video programs - (25 per year)	Number of videos prepared			√
	1.5.5	Promotion of communication activities.	Number of programs	-		
	1.5.6	Purchase of books for libraries - (200 per year)	Number of books purchased	-		
	1.5.7	Maintenance of 28 museums.	Number of museums maintained			√
	1.5.8	Increase the knowledge of tourist guides. (Contributing resources as per the request of the Tourist Board)	Number of Programs	-		
	1.6	Maintenance of Archeological sites and monuments (200 per year)				
	1.6.1	Protection of archaeological sites and monuments and maintenance of them at the exhibition level - 96 zones (Within about 200 sites).	Number of monuments maintained			√

Target / Objective	Targets		Achievement Index	Progress of making achievements		
				0%-49%	50% - 74%	75% - 100%
11.4 Strengthening the efforts to protect and conserve the cultural and natural heritage of the country.	1.6.2	Maintenance of archeological monuments - (50 per year)	Number of refurbished monuments			√
	1.6.3	Fixing boundary posts.	Number of places where boundary posts were fixed			√
	1.6.4	Fixing of information boards, guiding boards, protective monument boards, warning boards for the promotion of archaeological sites - (200 per year)	Number of boards fixed			√
	1.6.5	Sanitation and provision of infrastructure for archaeological sites - (05 per year)	Number of sites			√
	1.6.6	Providing facilities to people with special needs.	Number of sites	-		
	1.6.7	Purchasing equipment for the maintenance of 96 zones.	Number of equipment purchased	-		
	1.7	Implementation of archaeological research projects.				
	1.7.1	Excavations - (10 per year)	Projects in progress		√	
	1.7.2	Field Surveys and registration - (20 per year)	Projects in progress			√
	1.7.3	Epigraphy and Numismatics – (10 per year)	Projects in progress			√
	1.8	Departmental Infrastructure – (Sites, management, physical resources, buildings, office tools)				
	1.8.1	Construction of new laboratories - (1 per year)	Laboratories constructed			√
	1.8.2	Modernization of old laboratories.	Refurbished Chemical Laboratories			√
	1.8.3	Maintenance of 1 official residence 1 and construction of new quarters for officers	New quarters maintained and built		√	
	1.8.4	Construction of office storage facilities and new zonal offices - (3 per year)	Constructed Zonal Offices		√	

Targets / Objectives	Targets		Achievement Indicators	Progress in making achievements so far		
				0%-49%	50% - 74%	75% - 100%
11.4 Strengthening efforts to preserve and conserve the natural and cultural heritage of the country.	1.8.5	Other - Maintenance of 100 buildings including head office, regional offices, Circuit bungalows and museums	Buildings maintaine			√
	1.8.6	Providing facilities for all the circuit Bungalows (15).	Number of circuit Bungalows			√
	1.8.7	Construction of new circuit Bungalows (Jaffna, Katharagama, Panduwasnuwara)	New Circuit Bungalows		√	
	1.9	Conservation of Archeological sites and Monuments				
	1.9.1	Architectural Conservation - (50 per year)	Conserved monuments			√
	1.9.2	Conservation of Ritigala Archeological Site - (Banda Pokuna)	Percentage of Conservation			√
	1.9.3	Chemical Conservation - (50 per year)	Conserved monuments			√
	1.9.4	Conservation project of Rajagalathenna Archeological Site	Percentage of Conservation			√
1.10	Amendment of Artifact ordinance – Amendments made relating to the Artifacts Ordinance	Amendments made to the Ordinance			√	

5.2. Successes and Challenges in Achieving Sustainable Development Goals

Attention has been given to the protection of cultural and natural heritage while achieving the Sustainable Development Goals (SDGs) and objectives, by emphasizing the experiences of the world community in the past that no matter what kind of economic development a country's society has, it cannot be separated from its culture.

The Department of Archeology played a significant role in the year 2022 by implementing projects such as by declaring protected monuments and archaeological reserves, preparing geographical databases of archaeological sites and monuments and collecting accurate spatial data for heritage management, registration of archaeological heritage, implementing programmes to enhance public knowledge of archaeological heritage, preservation and maintenance of archaeological sites and monuments/ movable antiquities, organizing Shramadana activities with community participation, implementing tree planting and cultivation programs, preparing environmental features and landscape and maintaining archaeological sites

in an exhibition level, reporting for the future by conducting exploration and research and taking steps for conservation, aimed at protecting the entire Sri Lankan heritage in accordance with national policies. Similarly, 2,773 archaeological monuments and 175 archaeological reserves have been published in the gazette throughout the island by the end of 2022.

Statistical details of protected monuments and reserved archaeological prohibited lands and archaeological reserves documented by the Department of Archaeology

Se.No.	Province	District	Number of Archeological monuments	Number of Archaeological Prohibited Lands
1	North Central Province	Anuradhapura	160	45
2		Polonnaruwa	35	10
3	Southern Province	Galle	89	
4		Matara	68	3
5		Hambanthota	74	10
6	Central Province	Kandy	305	11
7		Nuwaraeliya	85	
8		Matale	58	22
9	Uva province	Badulla	136	3
10		Monaragala	137	5
11	Western Province	Colombo	105	2
12		Kaluthara	63	1
13		Gampaha	183	
14	North Western Province	Kurunegala	309	22
15		Puttlam	42	3
16	Sabaragamuwa Province	Rathnapura	130	7
17		Kegalle	180	6
18	Northern Province	Jaffna	62	4
19		Kilinochchi	8	
20		Vavuniya	29	1
21		Mannar	33	
22		Mulativ	88	2
23	Eastern Province	Ampara	354	2
24		Trincomalee	3	3
25		Bataloa	37	13
Total			2,773	175

Activities related to the prevention of destruction of antiquities and the existence and promotion of the field were also carried out in the year 2022 under the Antiquities Ordinance, which ensures the protection of archaeological sites and monuments. 74 cases relating to the destruction of antiquities under Section

15 (b) added to the Principal Statute by Section 04 of the Antiquities (Amendment) Act, No. 24 of 1998, were reported. A total of 175 violations of the Act have been reported to the Special Police Unit of Antiquities Protection and the number of suspects arrested was 638. Accordingly, the fine recovered in the year 2022 is Rs. 24,006,250.

Comparative Report on Archaeological offences by Administrative Districts 2022-2021

Se.No	Administrative District	2021					2022				
		Theft of antiquities	Destruction of antiquities	Unauthorized excavation in search of antiquities	Other offences fall under the Act	Total	Theft of antiquities	Destruction of antiquities	Unauthorized excavation in search of antiquities	Other offences fall under the Act	Total
1	Anuradhapura	-	7	37	4	48	2	3	35	3	43
2	Polonnaruwa	-	-	6	-	6	-	-	3	-	3
3	Puttlam	-	1	10	2	13	-	-	7	-	7
4	Kurunegala	-	2	18	1	21	-	-	12	1	13
5	Colombo	-	1	2	-	3	-	-	3	-	3
6	Kaluthara	-	1	9	-	10	1	-	4	-	5
7	Gampaha	-	-	8	-	08	-	-	2	-	2
8	Mannar	-	-	-	-	-	-	-	1	-	1
9	Vavuniya	-	-	2	2	04	-	-	1	-	1
10	Jaffna	-	-	-	-	-	-	-	-	-	-
11	Kilinochchi	-	-	-	-	-	-	-	-	-	-
12	Mulativ	-	-	1	1	2	-	-	2	-	2
13	Matara	-	-	2	-	2	-	-	1	-	1
14	Galle	-	-	2	-	2	-	-	2	-	2
15	Hambanthota	-	-	16	1	17	-	-	7	-	7
16	Rathnapura	1	-	4	-	5	1	1	5	-	7
17	Kegalle	-	-	2	-	2	1	-	6	-	7
18	Ampara	-	1	11	-	12	-	2	15	-	17
19	Trincomalee	-	1	10	1	12	-	-	6	1	7
20	Bataloa	-	1	-	-	1	-	-	1	1	2
21	Kandy	1	-	12	3	16	2	-	6	-	8
22	Matale	-	-	11	-	11	-	-	10	-	10
23	Nuwaraeliya	-	-	5	-	5	-	-	1	-	1
24	Monaragala	-	-	11	-	11	-	-	10	-	10
25	Badulla	1	-	20	-	21	-	-	15	1	16
Total		3	15	199	15	232	7	6	155	7	175

During this process the following challenges were encountered. Protection of antiquities from natural and illegal human activities, limited financial and physical resources, vacancies in staff, lack of adequate number of vehicles with the Department and huge costs for vehicle maintenance due to the frequent repairs for deploying old vehicles for official purposes in the field.

Proper management of archaeological heritage leads to the protection of religious heritage as well as the creation of a better social environment locally. The contribution to the economic development of the country is immense by increasing the social and economic levels of the community by increasing the number of local and foreign tourists to visit archaeological sites and monuments.

Chapter 06

Human Resources Profile

6.1. Management of cadre as at the date of 31.12.2022

Level of Designation	Approved Cadre	Existing Cadre	Number of Vacancies
Senior	54	15	39
Tertiary	56	37	19
Secondary	783	621	202
Primary	3,425	1,209	2,216
Total	4,318	1,882	2,476

6.2. ** briefly state how the shortage of human resources had influenced towards the performance of the institution

- ❖ All the posts at the executive level of the Department are vacant and the officers of lower levels are employed on the basis of performing duties / covering duties as a temporary measure due to not giving a judgment in respect of the case No. SC (FR) 248/2016 filed in the Supreme Court filed by a group of officers belonging to the Associated Service Category of the Department of Archaeology regarding the violation of fundamental right in respect of the recruitment procedure of the Executive Service Category (SL-1) and the recruitments were not made as per the recruitment procedure. A request has been forwarded by the Ministry of Buddhasasana, Religious and Cultural Affairs to the Attorney General's Department to take action to retrial the case through a motion, bypointing out the problematic situation faced by the Department.
- ❖ All the recruitments in the primary service category have been temporarily suspended and the Department of Multipurpose Development Task Force has been informed to obtain the required personnel for these posts as per Management Services Circular 02/2020, However, 3,424 vacancies were reported at the primary level of the Department, but there was not enough staff from the Multipurpose Department and 1,158 trainees are currently in service.
- ❖ Further, a request has been sent to the Ministry of Finance requesting to grant approval to fill up the existing vacancies as recruitment in the public service has been stopped as per the National Budget Circular 03/2022, but recruitments cannot be made as the approved has not been granted yet.

- ❖ These vacancies need to be filled immediately as the shortage of officers in this Department has led to many problems related to the proper completion of development works and the conservation of archaeological heritage.

6.3 Development of Human Resources

Se. No.	Name of the Training Program	Number of employees trained	Duration of the Program	Overall Investment (Inland - Rs)	Nature of the Program (Inland/ Foreign)	Output / Knowledge Gained
1.	Training on Attitudes development	55	01 Day	12,190.00	Local	To provide effective efficient public service and to enhance cooperation among the officers within the organization.
2.	Training on conservation of metal artifacts	60	02 Days	24,575.00	Local	Protection of antiquities without destruction by training to officers and staff.
3.	Training program on management and planning process	15	01 Day	17,635.00	Local	Developing knowledge, skills and imparting new knowledge to the officers currently engaged in management activities in the Department of Archaeology.
4.	Site Management and preparing pilot plans	35	01 Day	37,600.00	Local	Providing officers with and extensive knowledge on planning, organizing, directing and controlling a new working site.
5.	Making aware about departmental regulations and filed archeology principles	20	01 Day	20,335.00	Local	Providing understanding of departmental circulars, standing orders, archeological ordinance and amendments, cultural property act. To create awareness about the principles of exploration and excavation, the system of archaeological ethics, the local and international legislation policies related to field archaeology.

Se. No.	Name of the Training Program	Number of employees trained	Duration of the Program	Overall Investment (Inland - Rs)	Nature of the Program (Inland/ Foreign)	Output / Knowledge Gained
6.	Training program on making aware of the subject of Productivity	63	01 Day	12,505.00	Local	To create an effective office environment, to provide efficient service by the staff. Directing to develop methods for performing the tasks effectively and efficiently.
7.	Training program on preparing salary system	02	03 Days	30,000.00	Local	Providing training to the officers on maintaining the salary preparation system of the staff properly.
8.	Making aware of the Archeological Assistant Group in Rathnapura District about the administration, finance and discipline and the role of the Department	40	01 Day	35,623.00	Local	Making aware of important issues related to the Establishments Code and Financial Regulations and provide an understanding about discipline.
9.	Making aware of the Archeology Support Team of Kegalle District on administrative Finance and Disciplinary and Departmental Role	50	01 Day	45,910.00	Local	Making aware of important issues related to the Establishments Code and Financial Regulations and provide an understanding about discipline.
10.	Training Program on conservation of Brick Monument	25	02 Days	18,625.00	Local	Construction, maintenance and confirmation of brick monuments scattered in Trincomalee district and creation of skilled group of people.
11.	Training on the Management of Chemical Conservation Projects (Murals/ Sculpture) Kegalle District	14	02 Days	32,735.00	Local	Introducing procedural criteria for the staff of Chemical Conservation Division in Kegalle and Ratnapura districts and to provide them with understanding about the preparation of chemical estimates accordingly.

Se. No.	Name of the Training Program	Number of employees trained	Duration of the Program	Overall Investment (Inland - Rs)	Nature of the Program (Inland/ Foreign)	Output / Knowledge Gained
12.	Training on the Management of Chemical Conservation Projects (Murals/ Sculpture) North Western Province	18	03 Days	63,435.54	Local	Introducing procedural criteria for the staff of Chemical Conservation Division in the North Western Province and to provide them with understanding about the preparation of chemical estimates accordingly.
13.	Procurement process	50	01 Day	29,630.00	Local	Minimizing problems related to procurement activities, taking measures to avoid delays and providing necessary training in relation to the submission of vouchers correctly.
14.	Detailed training workshop on Intangible Heritage, Food Culture	60	01 Day	64,560.00	Local	To develop knowledge and inspiration on food culture under intangible heritage.
15.	Training on prevention of misplacing artifacts and registration process of artifacts	50	01 Day	40,030.00	Local	To gain national and international understanding of the theft and robbery of antiquities taking place day by day and to share the experiences of the agencies dealing with it.
16.	Practical use of office systems /archeological academic knowledge and heritage management	150	02 Days	19,410.00	Local	Practical implementation of control and management methods in the archaeological site and expansion of academic knowledge of archaeology.
17.	Orientation program for the newly recruited officers for the MN – 05 service category	19	06 Days	79,115.00	Local	Updating the management and financial knowledge of the new officers recruited to the Department
18.	Use of timber for the construction industry	10	01 Day	40,000.00	Local	Provide an understanding of the steps to be taken while using wood for construction purposes.

Se. No.	Name of the Training Program	Number of employees trained	Duration of the Program	Overall Investment (Inland - Rs)	Nature of the Program (Inland/ Foreign)	Output / Knowledge Gained
19.	Personnel file management	01	01 Day	4,000.00	Local	Provide understanding of the proper management of personal files.
20.	100 hours Tamil Language Training Program in terms of P.A.C. 18/2020	81	100 Hours	75,000.00	Local	Imparting knowledge to primary level employees who have not completed Tamil language proficiency.
21.	Financial Regulations, Financial affairs and file management	75	01 Day	72,000.00	Local	Providing training on proper submission of vouchers as per Financial Regulations.
22.	Training on making aware of current and social issues when archaeological activities are carried out	55	02 Day	75,395.00	Local	Updating the knowledge on how the archaeological activities are carried out and the problems faced while archeological activities are carried out.
23.	200 hours Tamil Language Training Program in terms of P.A.C. 18/2020	01	200 Hours	15,000.00	Local	Imparting knowledge to complete Tamil language proficiency.
24.	Training program on conservation of Canvas Art	40	01 Day	43,550.00	Local	Making aware of the process of preservation of canvas paintings in the Chemical Preservation Division.
25.	Training program on accounts	80	01 Day	20,000.00	Local	Submission of correct vouchers as per financial regulations and making aware the officers regarding payment activities.
26.	Building good relationships during institutional affairs.	40	01 Day	20,000.00	Local	Creating an effective public service by making officers aware of building good human relations in the course of performing their duties.
27.	Making aware of officials on drawing plans of an archaeological site	20	01 Day	19,150.00	Local	To provide training on accurate drawing of the draft plans of the archaeological site, drawing scalable plans of the archaeological site, projecting maps, drawing

Se. No.	Name of the Training Program	Number of employees trained	Duration of the Program	Overall Investment (Inland - Rs)	Nature of the Program (Inland/ Foreign)	Output / Knowledge Gained
						the antiquities plans etc. correctly.
27.	Making aware of officials on drawing plans of an archaeological site	20	01 Day	19,150.00	Local	To provide training on accurate drawing of the draft plans of the archaeological site, drawing scalable plans of the archaeological site, projecting maps, drawing the antiquities plans etc. correctly.
28.	One day training program on Office Systems and Accounting Systems	25	01 Day	15,000.00	Local	To have an accurate understanding of office systems and accounting systems and to provide efficient and effective service.
29.	Training on maintenance of zonal offices and minimizing issues emerged	50	01 Day	19,606.00	Local	Making aware of the officers of the zonal offices and minimize the problems in maintaining zones.
30.	Making aware of office activities and procurement activities	35	01 Day	20,000.00	Local	To provide an understanding of the procurement process required by the officers while carrying out office activities.
31.	Program for discussing and making aware about problems related to regional offices	40	02 Days	57,619.00	Local	

Development of Human Resources

* Contribution of training programs for the performance of the institution

As a Department carrying out academic activities, it is necessary to provide local and foreign training for updating the academic knowledge. Further, as the employees have little knowledge on office procedures such as procedural rules, establishment code, financial regulations, etc. training should also be provided on that areas. Attitude development programs and effective subject awareness training programs should be carried out as attitude change needs to be constantly built for increasing the efficiency of performing duties.

Chapter 07

Compliance Report

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
1	The following Financial Statements/ Accounts have been submitted on due date			
1.1.	Annual Financial Statement	In Compliance		
1.2.	Advance Account of Public Officers	In Compliance		
1.3.	Business and Products Advance Account (Commercial Advance Account)	-		
1.4.	Stores Advance Accounts	-		
1.5.	Special Advance Accounts	-		
1.6.	Other	-		
2	Maintenance of Books and Documents (F.R. 445)			
2.1.	Update and maintenance of Fixed Asset Register in terms of Public Administration Circular No. 267/2018	In Compliance		
2.2.	Update and maintenance of registers of personnel emoluments/ Personnel emoluments Cards	In Compliance		
2.3.	Update and maintenance of the Register of Audit Queries	In Compliance		
2.4.	Update and maintenance of Internal Audit Query Reports	In Compliance		
2.5.	Preparing all the monthly accounts (CIGAS) and presenting them to the General Treasury on due date.	In Compliance		
2.6.	Update and maintenance of the register of Cheques and Money Orders	In Compliance		
2.7.	Update and maintenance of Inventory Register	In Compliance		
2.8.	Update and maintenance of Stock Register	In Compliance		
2.9.	Update and maintenance of Losses and damages register	Non Compliance		Officer have been made aware in the year 2023

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
2.10.	Update and maintenance of the register of Liabilities	In Compliance		
2.11.	Update and maintenance of Counterfoil Register (GA - N20)	-		
3	Delegation of duties for financial control (F.R.135)			
3.1.	Delegation of financial powers within the Institute	In Compliance		
3.2.	Officers within the institute had been made aware on delegation of financial powers	In Compliance		
3.3.	Powers were delegated enabling to grant approval for every transaction through two or more officers	In Compliance		
3.4.	Taking actions under the control of Accountants when government salary sheets software package is used, in terms of Public Accounting Circular No. 171/2004 dated 11.05.2014	In Compliance		
4	Preparing Annual Plans			
4.1.	Preparing Annual Action Plan	In Compliance		
4.2.	Preparing Annual Procurement Plan	In Compliance		
4.3.	Preparing Annual Internal Audit Plan.	In Compliance		
4.4.	Preparing and forwarding Annual Estimate to the National Budget Department (NBD) on due date.	In Compliance		
4.5.	Annual Financial Flow Statement had been submitted to the Department of Treasury Operations on due date.	In Compliance		
5	Audit Queries			
5.1.	Answering all the audit queries on the dates prescribed by the Auditor general	Non Compliance		Officers have been made aware

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
6 Internal Audit				
6.1.	Preparing an internal auditing plan in consultation with the Auditor General at the beginning of the year, according to F.R. 134 (2) DMA/1-2019.	In Compliance		
6.2.	Answers are given for every internal audit report within a period of one month.	Non Compliance	Regional offices have responded late to reports that need to be answered by obtaining information.	
6.3.	Copies of all the Internal Audit Reports had been submitted to the Department of Management Audit, in terms of Sub Section 40(4) of National Audit Act No. 19 of 2018.	In Compliance		
6.4.	Copies of all the internal audit reports are submitted to the auditor General, as per F.R. 134 (4)	In Compliance		
7 Audit and Management Committees				
7.1.	At least 04 Audit and Management Committees had been conducted within the relevant year, in terms of DMA Circular No. 1 – 2019.	Compliant. (3 meetings were held for the year 2022)	The 4th meeting could not be held on the scheduled day as the Ministerial meeting was also held.	To find out the scheduled date of the ministerial meeting and to arrange for the meeting to be held on another day.
8 Asset Management				
8.1.	Information on purchase and disposal of assets had been submitted to Comptroller General's Office, in terms of Chapter 07 of Asset Management Circular No. 01/2017.	Non Compliance		Action has been taken to correct it in the future.

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
8.2.	A qualified Coordinating Officer had been appointed for the implementation of provisions of the aforesaid circular and coordination purposes, and reported to the Comptroller General's Office, in terms of Chapter 13 of the aforesaid Circular.	In Compliance		
8.3.	Conducting Board of Surveys and submitting respective reports to the Auditor General on due date, in terms of Public Finance Circular No. 05/2020.	In Compliance		
8.4.	Implementing Surpluses, deficiencies and other recommendations revealed at the Board of Survey during the prescribed during the period specified in the Circular	Non Compliance		Instructions have been given to act in accordance with the particular regulations in the future.
8.5.	Disposal of Condemned items in terms of F.R. 772.	Non Compliance		Instructions have been given to act in accordance with the particular regulations in the future.
9	Management of Vehicles			
9.1.	Daily running charts and monthly summery reports in respect of pool vehicles had been prepared and submitted to the Auditor General on due date.	In Compliance		
9.2.	Condemned vehicles had been disposed within a period less than 06 months after condemning the vehicles.	In Compliance		
9.3.	Vehicle Log Books are updated and maintained	In Compliance		
9.4.	Taking action in respect of every vehicle accident in terms of F.R. 103, 104, 109 and 110	In Compliance		

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
9.5.	Rechecking of fuel combustion of vehicles in terms of the provisions of Chapter 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016	Non Compliance	Due to the Covid pandemic and fuel crisis in the years 2020/2021, it was practically difficult to carry out fuel combustion tests for some vehicles twice a year and presently that task has been planned to be carried out as scheduled for the year 2023.	It has been planned to carry out fuel combustion tests on all vehicles for the year 2023, before 31.03.2023 and before 31.08.2023.
9.6.	Transferring full ownership of the log books of leased vehicles on completion of leasing periods	In Compliance		
10 Management of Bank Accounts				
10.1.	Preparing Bank reconciliation statements and presenting them to the Audit on due date after certifying them.	Non Compliance		Bank reconciliations have been submitted on due date from August to December 2022.
10.2.	Settling dormant bank accounts taken ahead within the year under review or since preceding years	In Compliance		
10.3.	Settling balances disclosed from bank reconciliation Statements and balances that had to be adjusted within a period of month.	Non Compliance	However, it has been settled in December 2022.	Monthly follow-up process has been initiated.
11 Utilization of provisions				
11.1.	Incurring expenses without exceeding the limit of the allocations provided	In Compliance		

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
11.2.	After utilizing the allocated provisions, entering in to liabilities at the end of the year without exceeding the limit of the remaining provisions in terms of F.R. 94(1)	In Compliance		
12 Public Officers Advance Accounts				
12.1.	Complying to limitations	In Compliance		
12.2.	A time analysis had been made in respect of loan balances in arrears.	In Compliance		
12.3.	Loan balances in arrears for a period of more than one year had been settled.	Non Compliance		The recovery process has been initiated by appointing a committee.
13 General Deposit Account				
13.1.	Action had been taken in respect of lapsed deposits in terms of F.R. 571	In Compliance		Action has been taken to settle the process.
13.2.	Control Account existing for General Deposits has been updated and maintained.	Non Compliance		
14 Imprest Account				
14.1.	Balance of the cash book has been remitted to the Department of Treasury Operations at the end of the year under review.	In Compliance		
14.2.	Ad hoc Interim Imprest had been settled within a month after the issue of ad hoc interim imprest in terms of F.R. 371.	Non Compliance		Action is being taken to settle the process within a month through the follow-up process from the year 2023.
14.3.	Ad hoc Interim Imprest had been issued so as not to exceed the approved limit as per the F.R. 371.	In Compliance		
14.4.	Monthly reconciliation of Treasury Books with the balance of imprest account,	In Compliance		

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
15 Revenue Account				
15.1.	Repayment from collected revenue, in compliance with the relevant regulations.	-		
15.2.	Collected income had not been credited to the Revenue without crediting them to Deposit Account	-		
15.3.	Revenue in arrears had been reported to the Auditor General in terms of F.R. 176	-		
16 Human Resource Management				
16.1.	The staff had been maintained within the approved cadre.	In Compliance		
16.2.	Duty lists had been issued in writing to all the members of the staff.	In Compliance		
16.3.	All the reports had been submitted to the Department of Management Services in terms of MSD Circular No. 04/2017 dated 20.09.2017.	In Compliance		
17 Providing information to the public				
17.1.	An Information Officer had been appointed and a Register of Information had been updated in terms of Right for Information Act and Regulations.	In Compliance		
17.2.	Information of the Institute have been provided through web sites and facilities have been provided to give commendation/ allegations in respect of public about the institute, through web sites or alternative approaches	In Compliance		
17.3.	Reports have been submitted twice a year or a once a year in terms of Section 08 and 10 of Right for Information Act.	In Compliance		

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
18 Implementation of Citizen Charter				
18.1.	A citizen/ Client Charter had been compiled and executed in accordance with the Circular No. 05/2008 and 05/2018 (1) issued by the Ministry of Public Administration and Management.	In Compliance		
18.2.	A system had been prepared by the institute for supervision and evaluation of compilation and implementation activities of Citizen/ Client Charter, as per Section 2.3 of the aforesaid Circular.	In Compliance		
19 Compilation of Human Resource Plan				
19.1.	A Human Resource Plan had been prepared according to the format given in the Annexure 02 of the Public Administration Circular No. 02/2018 dated 24.01.2018	In Compliance		
19.2.	A training opportunity of not less than a minimum period of 12 hours per annum for every member of the carder had been confirmed in the aforesaid Human Resource Plan.	Non Compliance	Considering the amount of funds available, it is difficult to prepare training programs for all officers. Another reason is, having a staff consisting of officers holding different positions specialized in different fields.	As there is a need to train the staff of the Department under different divisions, steps should be taken to prepare training programs covering all of them.
19.3.	Annual Performance agreements had been signed for overall staff based on the format given in Annexure 01 of the aforesaid Circular.	In Compliance		

No.	Requirement to be applied	Status of conformity (in compliance/ Non Compliance)	If non-compliance the brief clarification	Correct decisions and procedures proposed for preventing such non-compliance in the future.
19.4.	A senior officer had been appointed by assigning the responsibility of preparing a Human Resource Development Plan, Development of a Capacity Development Plan, and implementation of Skill Development Programs as per Section 6.5 of the aforesaid Circular.	In Compliance		
20	Responding for the Audit Paragraphs			
20.1.	Rectifying the deficiencies pointed out by the audit paragraphs issued by the by the auditor General for the preceding year.	In Compliance		