



2024

கார்டீசயா஁ன லாரீகால
செயலாற்றல் அறிக்கை
PERFORMANCE REPORT

஡ஹா ஙாரகார ஁஁யாரீக஡ீனீ஁ல
஡஡துந஡஡ி஁கை஡ ஡஡று஡஡ாளரீதிணை஁கள஡
Department of Public Trustee

Annual Performance Report for the year ending from 31.12.2024

Name of the Institution- Department of Public Trustee

Expenditure Head No-205

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Chapter 01 - Institutional Profile/Executive Summary

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

POSITION OF THE PUBLIC TRUSTEE AND LEGAL CAPACITY

The Post of Public Trustee of Sri Lanka has been formally constituted under the provisions of the Public Trustee Ordinance No. 01 of 1922. This Ordinance has been amended from time to time by Ordinance Nos. 11 of 1931 and 59 of 1938, and Acts Nos. 44 of 1973, 25 of 1975, 41 of 1983, and 61 of 1988. According to these enactments, the post is established as a statutory body with independent and perpetual succession, vested with a common seal. Furthermore, the Post is endowed with legal capacity to initiate and respond to legal proceedings in its official name.

LEGAL BACKGROUND

The Post of the Public Trustee in Sri Lanka has been established as an independent legal entity with perpetual succession and a common seal. It is constituted as a distinct legal person under its official name. Accordingly, the Office and its institutional functions are governed in accordance with the relevant provisions of the applicable Ordinances.

1. The Public Trustee Ordinance No. 01 of 1922, as amended by Ordinance Nos. 11 of 1931 and 59 of 1938, Act Nos. 44 of 1973 and 25 of 1975, and Act Nos. 41 of 1983 and 61 of 1988.
2. The Trust Ordinance No. 09 of 1917, as amended by Ordinance Nos. 04 of 1938 and 11 of 1934, and Acts Nos. 07 of 1968 and 30 of 1971 remain in force. In instances where the Ordinance is silent, the applicable principles of English Law of Equity shall prevail.
3. In addition, responsibilities have been entrusted to the Public Trustee through the Civil Procedure Code, the Judicature Act, and other written laws
4. Following the amendments made to the Public Trustee Ordinance and other applicable written laws, the following functions have also been assigned to the Public Trustee.
 - Under Section 10(a) of the Public Trustee Ordinance, as amended by Act No. 61 of 1988, the Public Trustee is entrusted with the responsibility of distributing compensation payments received on behalf of individuals who were employed abroad—either for foreign employment or who have died while abroad—among their dependents/rightful and legally recognized heirs. Additionally, in cases where Sri Lankan citizens engaged in foreign employment pass away during such employment, the names of the persons entitled to receive compensation must be duly registered with the Public Trustee.
 - Implementation of the Temple Compensation Ordinance No. 28 of 1944.
 - Execution of functions assigned under the Buddhist Temporalities Ordinance No. 19 of 1931, as amended by Act No. 42 of 1981.
 - Holding in trust, on behalf of the government, the shares of the Associated Newspapers of Ceylon Limited under the Associated Newspapers of Ceylon Limited (Special Provisions) Law, No. 28 of 1973

1.2. Vision, Mission, Objectives of the Institution

VISION

Pursuant to the provisions of the Public Trustee Ordinance No 1 of 1922 and the Trust Ordinance No 9 of 1917, efficient and effective execution of professional responsibilities and duties within the legal framework, in trustworthy, impartial and transparent way by The Public Trustee and the Department of Public Trustee of Sri Lanka.

MISSION

To discharge all powers, functions and duties of Public Trustee and the Department of Public Trustee of Sri Lanka within the legal framework in a transparent way, and to provide impartial, efficient and the best service to those who seek such service fully trusting the Department of Public Trustee, in order to gain a high goodwill and recognition to the Department of Public Trustee of Sri Lanka Nationally as well as Internationally.

1.3. Key Functions

GENERAL POWERS AND DUTIES OF THE PUBLIC TRUSTEE.

The Public Trustee shall, subject to the provisions of Public Trustee Ordinance, Civil Procedure Code, Judicature Act and other enactments and rules made there under, be capable of being appointed and of acting under following names.

- As an ordinary trustee
- As a custodian trustee or protective trustee
- As a collector of estates under an order to collect
- As a curator of the estate of a minor, as the next friend (protective manager) or guardian of any minor (When entrusted by the District Court)
- As a manager of the estate of a person of unsound mind (When entrusted by the District Court)
- As a manager of immovable property upon a contract on terms and conditions as may be mutually agreed upon. (Whereas the Public Trustee appointed as custodian trustee, he is obligated to exercise the powers of management or any other power of discretion vested in such board of Managing Trustees.)
- As an attorney for persons absent from Sri Lanka to receive and pay money.
- Under the Civil Procedure Code, the Public Trustee shall be deemed to be a suitable person as a manager of an estate.
- Acting as the administrator of the estate of a person who dies intestate, when so appointed by the Court.
- Acting as the manager of the property of a person who is serving a sentence in prison
- Acting as a custodian for the safekeeping of any individual's last will and testament.

Number of Trusts and Estates administered by the Department of Public Trustee

As of December 31, 2024, the Department administers a total of 1,144 trusts and 176 estates.

SERVICES OF THE DEPARTMENT OF PUBLIC TRUSTEE.

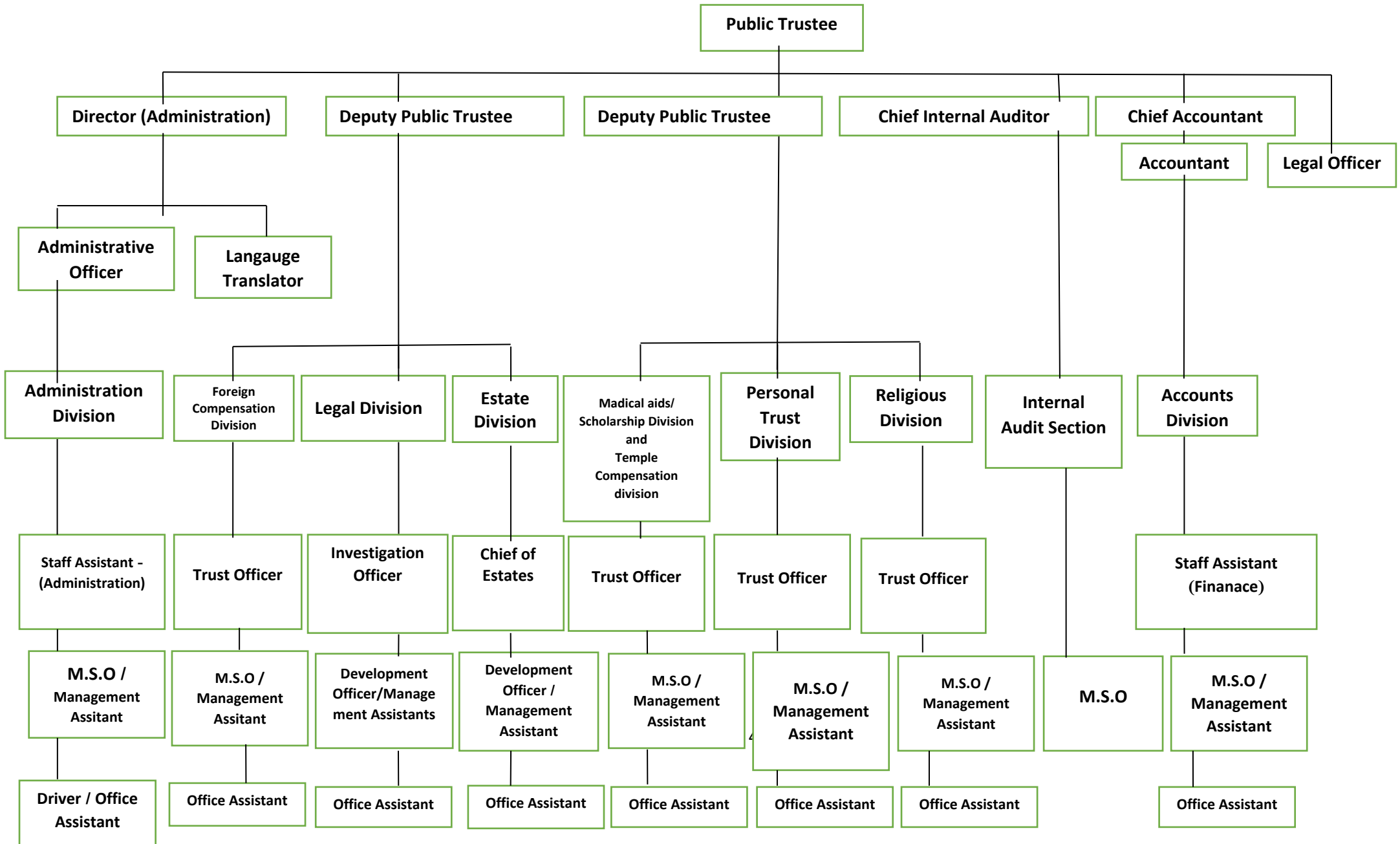
The Department provides services to the public by managing the trusts established under its authority, by their stated purposes, the objectives outlined in last wills and testaments, and subject to court orders.

- Providing scholarships to support children facing significant financial difficulties in pursuing their education.
- Providing medical assistance to destitute and emergency patients to obtain necessary medical treatment.
- Providing financial assistance to maintain and development of Religious Places according to the objectives of trusts and/or Last wills.
- Providing Charity.
- Providing donations to persons who are in need due to various reasons and to such institutions.
- Management of the Trusts and Estate properties.
- Distribution of compensations under the Buddhist Temporalities Ordinance according to the directions of the Commissioner General of Buddhist Affairs.
- Directing the functions of the Associated Newspapers of Ceylon Limited as the holder of shares on behalf of the Government of Sri Lanka.
- Distribution of Foreign Compensation to the dependents or Legal heirs.
- Remitting a percentage of the income earned as a government institution to the Government Treasury.

The following divisions have been established within the Department to carry out the above functions.

1. Religious Division
2. Medical Aids Division
3. Scholarship Division
4. Personal Trusts Division
5. Legal Division
6. Estate Division
7. Accounts Division
8. Administration Division
9. Temple Compensation Division
10. Foreign Compensation Division
11. Internal Audit Division

Organisational Hierarchy–Department of Public Trustee



Chapter 02 – Progress and Fore-sight
Special Achievements, challenges and future targets
The Observations of the Department Head

The duties of this Department are outlined under Section 1.3 above, while the services carried out under these responsibilities are described in Section 1.4. The core function of the Department can be identified as the administration of entrusted properties and the fulfilment of the objectives of the respective trusts. Accordingly, projects aimed at achieving the purposes of the trusts are implemented through the respective trust funds.

2.1 Estates administration

The Department currently manages 10 estates under its authority. These estates, which are distributed across the island, primarily cultivate tea, rubber, coconut, cinnamon, and paddy as their main crops. Steps were initiated to lease out certain estates that had been operating at a loss for a considerable period. Under this initiative, the leasing process for two estates has been completed, while preliminary procedures have been finalised for a selected group of other estates. Income targets have been set for the remaining estates, and various internal control mechanisms have been implemented to minimise expenditure and enhance revenue.

2.2 Property administration

The Department holds the houses and other properties assigned through court orders or last wills and testaments. The income generated from these properties is utilised to fulfil the objectives of their respective owners. This includes activities such as making charitable donations and providing care and support to their guardians.

Efforts have been undertaken to identify and take possession of properties previously untraceable, and further action is being taken to identify additional such properties. Simultaneously, steps are being taken to enhance the existing information management system. Furthermore, necessary action is being initiated, in collaboration with the Police, Divisional Secretariats, and the Courts, to resolve issues related to unauthorised occupations of such properties.

2.3 Trust Assistance Programmes

Under this program, assistance is provided through four main categories: religious, personal trust, medical, and scholarship support. These forms of assistance are funded from the annual interest income generated by the respective trust funds. However, due to a decrease in interest rates, the total amount allocated for assistance in the year 2024 was comparatively lower than that of the previous year.

Religious Aids

Under this program, payments and assistance are lawfully provided—based on agreements—to religious institutions and organisations of a religious nature, following the objectives stated in last wills and trust deeds.

- ❖ A Dhamma sermon was conducted and floral tributes were offered to the statue of the late Sir D. B. Jayatilaka on the occasion of his 156th birth anniversary, which fell on 13th February 2024.



- ❖ On 29th May 2024, to commemorate the 80th death anniversary of the late D. B. Jayatilaka, a *dansala* was organised within the Department premises, during which 1,000 meal parcels were distributed.
- ❖ Financial assistance of Rs. 10,000 each was provided to 40 low-income families in the Siyambalanduwa and Madulla Divisional Secretariat divisions of the Monaragala District, under the leadership of the Public Trustee.
- ❖ Following the provisions of the last will of the late Mr. U. D. B. de Silva, a charitable almsgiving was held on 3rd April 2024 to mark his 13th death anniversary. The event, conducted under the leadership of the Honourable Public Trustee, was held at the premises of the Department and offered alms to 35 Bhikkhus and Bhikkhunis.

Personal Trust Assistance

Among the trusts and last wills established under the Department, there are trusts where the Official Trustee has been appointed as executor or trustee, with specific provisions for individual beneficiaries. These trusts are created with personal objectives rather than public purposes, and payments are made accordingly to fulfil those specific aims.

- ❖ Under the Kuwait Cultural Association Trust Fund, assistance is provided in the form of both local and Western medicine to disabled war veterans and their dependents. This initiative is carried out to support their medical needs and is implemented through institutions such as Abhimansala 01 in Matara and Abhimansala 02 in Anuradhapura.



- ❖ To commemorate the late Regina Sampanthan, the owner of the respective trust, financial assistance of Rs. 10,000 each was provided to 40 low-income families in her birthplace, located in the Jaffna District.

Medical Assistance

In accordance with the objectives set out in last wills and trust deeds, financial assistance and medical support are provided to hospitals and individual patients. Beneficiaries are selected through a structured application process.

On 5th March 2024, a donation of medicines valued at Rs. 1,244,406 was made to the National Hospital of Sri Lanka under the Sisil Wanigasooriya Trust, in fulfillment of its objectives for the year 2024.



Scholarships

The primary objective stated in the last will of the trust is the provision of scholarships. Accordingly, the implementation of this objective is carried out under this program, through the awarding of scholarships to school children, university students, and other individuals pursuing education.

2.4 Foreign Compensation

The Department of Public Trustee will receive the compensation if an individual employed overseas dies or becomes disabled. The appropriate heirs and dependents will be identified and paid for them. Thus, in the year 2024, Rs. 399,201,565.44 has been paid.

2.5 Temple Compensation

Under the Temple Lands (Compensation) Ordinance No. 28 of 1944, compensation payments for temple lands acquired for government purposes are made through this Department, in coordination with the Commissioner General of Buddhist Affairs and the Public Trustee. Accordingly, a total sum of Rs. 247,974,815.78 was disbursed as temple land compensation during the year 2024.

2.6 Legal Affairs

A significant number of legal proceedings are ongoing in relation to these trust properties. At present, a total of 140 cases are pending, including 3 cases in the Magistrate's Court, 99 cases in the District Court, 6 cases in the Civil Appellate High Court, 2 cases in the Supreme Court, and 47 cases before the Agrarian Tribunal. A separate Legal and Investigations Division has been established to handle these matters accordingly.

2.7 Remitting funds for the government revenue

In accordance with Extraordinary Gazette No. 944/7 dated 8th October 1990, capital fees, income fees, investment fees, trustee fees, service charges, and departmental charges are levied from trusts and properties, and are remitted monthly to government revenue as state income. Accordingly, a total of Rs. 41,347,803.32 was credited to government revenue during the year 2024

Gihan Pilapitiya

Public Trustee of Sri Lanka

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022

3.1 Statement of Financial Performance ACA –F

Revised Budget Allocations 2023		Note	Actual		
			2023 Rs.	2022 Rs.	
-	Revenue Receipts		-	-	
-	Income Tax	1	-	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	Total Revenue Receipts (A)		<u>-</u>	<u>-</u>	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		60,486,000	55,751,000	ACA-3
-	Deposits		21,726	57,070	ACA-4
-	Advance Accounts		5,431,469	6,028,195	ACA-5
-	Other Main Ledger Receipts		-	-	
-	Total Non Revenue Receipts (B)		<u>65,939,195</u>	<u>61,836,265</u>	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		<u>65,939,195</u>	<u>61,836,265</u>	
	Remittance to the Treasury (D)		<u>9,593,466</u>	<u>375,521</u>	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		<u>56,345,729</u>	<u>61,460,744</u>	
	Less: Expenditure				
-	Recurrent Expenditure		-	-	
56,708,600	Wages, Salaries & Other Employment Benefits	5	55,898,780	40,921,359	} ACA-2(ii)
36,704,000	Other Goods & Services	6	35,641,415	31,793,980	
328,000	Subsidies, Grants and Transfers	7	327,063	252,977	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
93,740,600	Total Recurrent Expenditure (F)		<u>91,867,258</u>	<u>72,968,316</u>	
	Capital Expenditure				

3,000,000	Rehabilitation & Improvement of Capital Assets	10	1,599,166	2,731,852	} ACA-2(ii)
3,868,000	Acquisition of Capital Assets	11	1,125,731	1,625,913	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	447,209	333,962	
-	Other Capital Expenditure	15	-	-	
7,368,000	Total Capital Expenditure (G)		3,172,106	4,691,727	
	Deposit Payments		21,726	57,070	ACA-4
	Advance Payments		4,272,499	6,305,186	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		4,294,225	6,362,256	
	Total Expenditure I = (F+G+H)		99,333,589	84,022,299	
101,108,600	Balance as at 31st December J = (E-I)		(42,987,860)	(22,561,555)	
	Balance as per the Imprest Adjustment Statement			(22,561,555)	ACA-7
	Imprest Balance as at 31st December		<u>240,852</u>	<u>-</u>	ACA-3
			(42,987,860)	(22,561,555)	

3.2 Statement of Financial Position

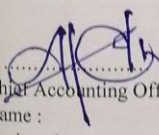
ACA-P

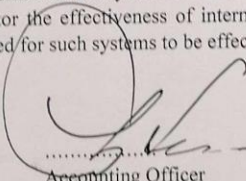
Statement of Financial Position As at 31st December 2024

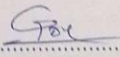
	Note	Actual	
		2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	55,371,111	54,245,380
Financial Assets			
Advance Accounts	ACA-5/5(a)	10,231,896	11,390,866
Cash & Cash Equivalents	ACA-3	240,852	-
Total Assets		65,843,859	65,636,246
Net Assets / Equity			
Net Worth to Treasury		10,231,896	11,390,866
Property, Plant & Equipment Reserve Rent and Work Advance Reserve	ACA-5(b)	55,371,111	54,245,380
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	240,852	-
Total Liabilities		65,843,859	65,636,246

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 26 and Annexures to accounts presented in pages from 27 to 43 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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


 Chief Accounting Officer
 Name :
 Designation :
 Date : 2025.02.25


 Accounting Officer
 Name :
 Designation :
 Date : 2025.02.25


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 2025.02.24

A.M.P.M.B. Atapattu
 Secretary
 Ministry of Buddhasasana, Religious and Cultural Affairs
 No. 135, Srimath Anagarika Dharmapala Mawatha,
 Colombo 07.

GIHAN PILAPITIYA
 PUBLIC TRUSTEE OF SRI LANKA
 DEPARTMENT OF PUBLIC TRUSTEE
 NO. 02, BULLERS LANE,
 COLOMBO 07.

H. A. C. P. Dharmarathne
 Chief Accountant
 Department of Public Trustee
 No. 02, Bullers Lane,
 Colombo 07.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2024

	2024 Rs.	Actual 2023 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	44,314,925	23,009,495
Imprest Received	60,486,000	55,751,000
Recoveries from Advance	4,400,646	6,305,542
Deposit Received	21,726	57,070
Total Cash generated from Operations (A)	109,223,297	85,123,107
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	91,648,708	72,796,916
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	514,792	1,124,542
Imprest Settlement to Treasury	9,593,466	375,521
Advance Payments	4,272,499	6,077,331
Deposit Payments	21,726	57,070
Total Cash disbursed for Operations (B)	106,051,191	80,431,380
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	3,172,106	4,691,727
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-

Less - Cash disbursed for:

Acquisition of tangible assets construction or purchasing and other investments

3,172,106 4,691,727

Total Cash disbursed for Investing Activities (E)

3,172,106 4,691,727

NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)

(3,172,106) (4,691,727)

NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)

- -

Cash Flows from Financing Activities

Local Borrowings

- -

Foreign Borrowings

- -

Grants Received

- -

Total Cash generated from Financing Activities (H)

- -

Less - Cash disbursed for:

Repayment of Local Borrowings

- -

Repayment of Foreign Borrowings

- -

Total Cash disbursed for Financing Activities (I)

- -

NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)

- -

Net Movement in Cash (K) = (G) + (J)

- -

Opening Cash Balance as at 01st January

- -

Closing Cash Balance as at 31st December

- -

3.4 Basis of Reporting

1) **Basis of preparing Financial Statements**

Prepared in accordance with the financial statements, Financial Regulations 150 and 151, and the provisions of State Accounts guidelines No. 06/2024 dated 16.12.2024.

2) **Reporting Period**

The reporting period for these Financial Statement is for 01st January to 31st December 2024

3) **Basis of Measurement**

The Financial Statement have been prepared on historical cost modified by the revaluation of certain assests and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lanka rupees rounded to the nearest rupee.

4) **Recognition of Revenue**

Exchange and non exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

5) **Recognition and Measurement of Property, plant and Equipment (PP&E)**

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit asociatedwith the assets will flow to the entity and the cost of the assets can be reliably measured.

PP& E are measured at a cost and revaluation model is applied when cost model is not applicable.

6) **Property, Plant and Equipment Reserve**

This revaluation reserve account is the corresponding account of PP&E

7) **Cash and Cash Equivalentents**

Cash & cash equivalentents include local currency notes and coins an hand as at 31st December 2024.

- ❖ In instances where specific transactions apply to a particular reporting entity, the relevant formats may be amended as necessary. Additionally, disclosures required for such specific transactions may be included under the 'reporting basis'.
- ❖ Only the accounting policies relevant to the respective reporting entity should be disclosed under the reporting basis.

3.5 Performance of the Revenue Collection (Rs. ,000)

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate	Amount	as a % of Final Revenue Estimate
2002.02.99	Interest,Other	475	475	475	100%
2003.99.00	Sales and charges Other Receipt	14,500	14,500	41488	285%

3.6 Performance of the Utilization of Allocation (Rs. ,000)

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	83,000	83,741	91,871	98%
Capital	6,000	7,368	3,172	43%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Rs. ,000

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

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per financial Position Report as at 31.12.2024	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	55,371	55,371	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

Public Trustee

Department of Public Trustee

Head 205- Summary Report of the Auditor General on the Financial Statements of the Department of Public Trustee for the year ended by 31st December 2024 in terms of section 11(1) of the National Audit Act No.19 of 2018

1. Financial Statements

1.1 Qualified Opinion

Head 205 - The audit of the financial statements of the Department of Public Trustee for the year ended 31 December 2024 comprising the statement of financial position as of 31 December 2024 and the statement of financial performance and cash flow statement and quantitative accounting policies for the year that 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 requirements 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 Public Trustee was issued to the Accounting Officer in due course 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 in due course 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 of the Department of Public Trustee for the year ended 31 December 2024 give a true and fair view, in all material respects, of the financial position as at that date, and its financial performance and cash flows for the year then ended, in accordance with the basis of preparation described in Note 1 to the financial statements

1.2 Basis for the Qualified Opinion

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

1.3 Emphasis of Matter – Basis of Preparation of Financial Statements

I draw attention to Note 1 to the financial statements, which describes the basis of preparation. The financial statements have been prepared in accordance with Financial Regulations 150 and 151, and Government Accounting Guidelines No. 06/2024, dated 16 December 2024, as amended on 21 February 2025, to present information to the Department of Public Trustee, the General Treasury, and the Parliament of Sri Lanka. Accordingly, the financial statements may not be suitable for any other purpose. My opinion is not modified in respect of this matter.

1.4 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 by 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 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.

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

My objective is to obtain reasonable assurance about whether the financial statements 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 by 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 based on these financial statements.

As part of an audit by Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements,³ 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 to design procedures that are appropriate in the circumstances, but not to express 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.

1.6 Comments on Financial Statements

1.6.1. Non-financial assets

The value of the two vehicles given to the department in 2022 had not been assessed. It had been taken over and included in non-financial assets by the Ministry of Buddhasahsana, religious and cultural affairs.

1.6.2. Documents and books had not been maintained

According to Financial Regulation 891(1), the department had not taken steps to maintain a registered bail by obtaining bail from the officers to be bailed.

2. 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 recommendation made by me on the financial statements related to the previous year was not implemented

Paragraph reference of the report related to the previous year	Recommendations which had not been implemented	Reference paragraph in this report
1.6.3	To maintain a bail register for the officers to be bailed to include the information mentioned in Finance Regulations 891(1)	1.6.2

3. Financial Review

3.1 Expenditure management

- (a) From the total provision of Rs. 6,000,000 made for one recurrent expenditure head and three capital expenditure heads, a sum of Rs. 3,368,246 remained unutilized. The unutilized portion ranged between 20 percent and 98 percent of the net provision.
- (b) Although a sum of Rs. 450,000 had been transferred under F.R.66 for the expenditure head 205-1-1-0-1002 – Recurrent Expenditure, an amount of Rs. 156,960, representing 26 percent of the net provision, had remained unutilized. Similarly, out of the Rs. 1,368,000 transferred under F.R.66 for the expenditure head 205-1-1-0-2103 – Capital Expenditure, a sum of Rs. 1,265,834 had remained unutilized, which represented 53 percent of the net provision. Accordingly, it was observed that transfers under Financial Regulation 66 had not been made based on proper analysis and planning.

- (c) The office of the Department of the Public Trustee is maintained in a house belonging to a trust estate, and renovation works are carried out by the D.B. Jayathilaka Trust. Although a provision of Rs. 1,000,000 had been allocated under 205-1-1-1-0-2001, only Rs. 198,212 had been utilised during the year.
- (d) Due to the failure to prepare the original estimates based on proper analysis, the total estimated provision of Rs. 20,650,000 included in the Annual Budget Estimate for the year 2024 for expenditure head codes 1002, 1003, 1202(2), 1209(9), and 2103 had been insufficient. Accordingly, transfers amounting to Rs. 3,523,000 under F.R.66 and supplementary provisions amounting to Rs. 9,308,600 had been made. When compared with the original estimates, these transfers and supplementary provisions ranged from 24 percent to 300 percent.

3.2 Assurances shall be done by the chief accounting officer/Accounting officer

According to the provisions of Section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting Officer/Accounting Officer was required to provide assurances regarding the following matters but failed to do so.

- (a) The Chief Accounting Officer and the Accounting Officer are required to certify that an effective internal control system has been established and is being maintained for the financial management of the department. Furthermore, periodic reviews should be carried out on the effectiveness of such a system, and necessary changes should be made to ensure its continued efficiency. However, evidence of such reviews having been conducted was not made available to audit.
- (b) The Chief Accounting Officer is required to certify that the annual and other financial statements are prepared within the required timeframes. Furthermore, the Chief Accounting Officer is responsible for ensuring that the annual reports relating to the audited entity are submitted to Parliament. However, due to the audit observations noted in paragraph 4.1.2 of this report, it was observed that these requirements had not been fulfilled.

3.3 Non-compliance with rules and regulations

- a) Subsection 4.2.5,4.5,4.6 and 6.3 of chapter XXIV of the Establishment Code of the democratic socialist republic of Sri Lanka. A loan amount of Rs.137,500/- over two years due from a retired official and a loan amount of Rs.169,000/- for a period of one year had not been recovered.
- b) Financial Regulations of the democratic socialist republic of Sri Lanka
Finanacial Regulation 1645 Although a log book should be maintained for each vehicle, the log books maintained by the department had not been updated.
- c) Financial Regulation 1647(b) According to Financial Regulations 858 and 859, a verification should be conducted when the responsibility for the custody of a vehicle is transferred from one officer to another, as well as immediately upon any change in the assigned driver. However, no such verification had been carried out by the department in relation to its vehicles up to the

date of audit.

- d) Financial regulations 756(6) in the Public Finance No:01.2020 dated 28th August 2020
- Concerning the year 2022, the Board of Survey should have been appointed before the 15th of that year; however, this appointment was delayed by 18 days. The task of the Board of Survey, which should have been completed by March 15th, was finished on July 20th, 2023. The Board of Survey reports, which were required to be submitted to the Auditor General by March 31st, were actually submitted on July 14th, 2023. Additionally, the notification to the Director General of Public Finance, which should have been done before April 10th, was made on July 14th, 2023. It was observed that these actions did not comply with the circular instructions.
- e) Public Administration Circular No:30/2016 dated 29th of December 2016
- Paragraph 3.1
- No re-fuel check should be carried out after 12 months after each fuel check or 25,000km or after a major engine-related overhaul, whichever occurs first, even if not done so, and to detect changes in fuel consumption, there were no arrangements to complete the monthly summary report as mentioned in the circular.
- f) Article 4.2 of the Procurement Guidelines
- The Procurement Entity is required to prepare a Master Procurement Plan, and the expected procurement activities for a minimum period of three years should be included in that plan. However, it was observed that the department had prepared the procurement plan only for the year under review.

4.Operational Review

4.1 Performance

4.1.1 Planning

- a) According to Public Finance Circular No. 02/2020 dated August 28, 2020, the action plan for the coming year to implement the cumulative budget estimates should have been prepared and submitted to the Chief Accounting Officer for approval by December 1st of the transition year. However, approval for the action plan for the year 2024 was granted on February 1, 2024.
- b) According to Section 03 of State Finance Circular No. 02/2020 dated 28 August 2020, an Action Plan should be prepared in the prescribed format. However, the Action Plan prepared by the department had not presented the activities on a monthly basis, nor had it identified the responsible officers for each activity. In addition,

performance indicators had not been identified and included in the Action Plan as required by the circular.

4.1.2 Annual Performance Report

- (a) According to Section 47(4) of the Public Finance Management Act No. 44 of 2024, the Annual Performance Report should be tabled in Parliament within 180 days after the end of the financial year or earlier. However, the Annual Performance Report for the year 2023 had been submitted to Parliament only on 06 November 2024.
- (b) According to Section 16(2) of the National Audit Act No. 19 of 2018, the Draft Annual Performance Report should be submitted along with the financial statements of the year under review. However, the department had not submitted the Draft Annual Performance Report together with the financial statements for the year under review for audit.
- (c) The Draft Performance Report submitted by the department on 08 April 2025 had not been prepared following the format specified in Guideline No. 14 issued by the Department of Public Finance, as required under Section 10.2 of Public Finance Circular No. 2/2020 dated 28 August 2020.

4.2 Asset Management

According to Clause 2(a) of the Asset Management Circular No. 04/2022 dated 25 January 2022, vehicles should be used appropriately and disposed of without delay where necessary. However, without taking appropriate action in this regard, the department had incurred an expenditure of Rs. 426,660 as at 31 December 2024 for repairs of two vehicles that were not in running condition, which remained idle on departmental premises.

4.3Furnishing of Security by Government Officers

According to Financial Regulation 880 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, and in terms of Section 612 of the Government Officers' Security Ordinance, officers who are required to furnish security must do so. However, the department had not taken steps either to identify the officers required to furnish such security or to ensure that the required security was provided.

4.4 Losses and damages

In connection with a vehicle accident involving a departmental vehicle that occurred on 27 January 2007, a loss amounting to Rs. 254,038 had been referred to court for recovery from the driver concerned. However, due to the failure to follow up on the case, it had lapsed due to the statute of limitations. Although 17 years have passed since the accident, appropriate action had not been taken to recover the said loss from the officer responsible.

4.5 Management Deficiencies

- (a) The Richmond Castle building located in Palathota, Kalutara, which is of historical value and under the purview of the Department of the Public Trustee, had not been properly maintained or renovated on time. As a result, water leakage through the roof had caused damage to the walls. Although a condition assessment report was obtained from the National Building Research Organisation in August 2023 to undertake repairs, the renovation work had not been carried out by 31 December 2024.

- (b) Although the supervision and oversight of the Associated Newspapers of Ceylon Limited (Lake House) is a responsibility assigned to the department, this function has not been carried out by the department. Further, it had not been identified as a performance indicator.

5. Human Resource Management

5.1 Attached staff and actual staff

- (a) As of 31 December of the audited year, the permitted staff of the Department of the Public Trustee was 77, whereas the actual staff was 67, resulting in a vacancy of 10 positions.
- (b) According to Public Administration Circular No. 18/2001 dated 22 August 2001, officers who have served at the same institution for five years should be subject to the transfer policy and assigned to another institution. However, the department had not taken steps to transfer 25 officers who had served in the same institution for more than five years.

Sgd. Illegibly

R.S. Katugampala
Senior Assistant Auditor General
For the Auditor General

Chapter 04 – Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output			
	100%- 90%	75%-89%	50%- 74%	00%- 49%
1. Payment for the Scholarships.	108%	-	-	-
2.Payment for the Medical Donation.	-	-	67%	-
3.Payment for the Maintenance and Development of Religious places	-	75%	-	-
4.Payment for charity	-	75%	-	-
5.Payment for destitute		70%	-	-
6. Personal trust payments	120%	-	-	-
7. Other payments according to trust objectives	172%	-	-	-
8. Releasing of temple compensation	100%	-	-	-
9. Releasing of foreign compensation	90%	-	-	-
10.Estate Management				

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
Equality qualitative education	Awarding scholarships for scholars	Number of scholars	-	70%	-
Health promotion	Providing aids for patients	Number of patients	-	67%	-
Protection of territorial ecosystem	Charity payments	Number of persons who received charitable allowance	-	-	75%
Ending poverty	Destitute payments	Number of Helpless people who received aids	-	70%	-
Generation of peaceful, fair institutions	Providing aids for institutions and shrines	Number of shrines	-	-	75%

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	08	07	01
Tertiary	02	02	-
Secondary	50	43	07
Primary	17	15	02

Approval has been obtained for a post of Senior Level Legal Officer (Departmental), and the recruitment process for filling the post is currently in progress. Requests have been made to fill existing vacancies in secondary and primary level positions.

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

The approved cadre of the Department of Public Trustee is 77. At present, there are 10 existing vacancies. Furthermore, during the past three years, 11 officers who were recruited to the department for non-technical (management assistant) positions under the permanent cadre have been appointed to the Management Service Officers' Service, leading to their departure from the department. As a result, the relevant positions have been abolished, reducing the total cadre from 88 to 77. In this context, the presence of 10 vacancies within the approved cadre has had a negative impact on the department's ability to achieve its expected performance objectives.

6.3 Human Resource Development

No.	Name of the program	No. of employees trained	Duration of the programme (Days)	Total investment (Rs.)		Nature of the Programme (Local / Foreign)	Output / Knowledge Gained
				Local	Foreign		
1	One day training program for drivers	04	01	Rs.6000.00	-	Local	Quality of a Driver
2	One day training program for legible establishment of trusts	All staff	01	Rs.118500.00	-	"	Knowledge on establishing a trust
3	Preparing Salaries of Government Employees	02	02	Rs.26,000.00	-	"	Knowledge of salary preparation of government employees
4	Filing	30	1/2	Rs.10,000.00	-	"	Streamlining the filing of officers
5	Payroll System	02	02	Rs.26,000.00	-	"	Knowledge of software used for salary preparation
6	Internal Auditing	01	02	Rs.13000.00	-	"	Knowledge of internal auditing
7	Office Methods	04	02	Rs..13,000.00	-	"	Knowledge of office methods
8	Preparing Salaries of Government Employees	01	01	Rs.5,000.00	-	"	Knowledge of salary preparation of government employees
9	Establishment Code and Financial Regulations	02	02	Rs.26,000.00	-	"	Knowledge of institutional administration
10	Training on Survey of Goods	30	01	Rs.10,000.00	-	"	Knowledge of the process of disposal of goods
11	Tamil Language Course	05	16	-	-	"	Knowledge of Tamil Language
12	Professional development of Development	01	01	Rs.13,000.00	-	"	Knowledge of professional skills for

	officers and Management services officers						Management service officers and Development officers
13	Procedural Rules	01	01	Rs.13,000.00	-	“	Knowledge of institutional discipline
14	Duties and Responsibilities of Office Assistants	02	02	Rs.13,000.00	-	-	Knowledge on the responsibilities of office assistants
15	Process of Procurement	50	1/2	Rs.48,000.00	-	-	Knowledge of Procurement

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Complied		
1.4	Stores Advance Accounts	Not Complied		
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Register of Liabilities has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		

03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow statement has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2))DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		

7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Not Complied		Instructions and orders have givento the subject officer to submit running charts and monthly summary on due date
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		

9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not relevant		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			

15.1	The refunds from the revenue had been made in terms of the regulations	Not complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		

19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied	Not necessary according to the circular no 2002/2018(i)	-
	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Not Complied	-	Appointed for the year 2025
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied	-	-

END