

Annual Report - 2019



Welfare Benefits Board

Ministry of Economic Policies & Plan

Implementation

ANNUAL PERFORMANCE REPORT FOR THE YEAR 2019

Name of the institution: Welfare Benefits Board

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CHAPTER 1 - THE ORGANIZATION

1.1 Mission

The mission of the Welfare Benefits Board was identified and developed in relation to meet the objectives of Act, the Social Safety Nets Project and emerging needs for reform of the Sri Lanka welfare sector. Thus, the Mission statement will be as follows.

“Develop and implement a coherent welfare benefits management system for all targeted benefits schemes ensuring transparency and equity in selecting beneficiaries”.

1.2 Legal Framework

Welfare Benefits Board (WBB) was established in July 2016 in terms of Section 3 of Welfare Benefits Act No. 24 of 2002, which came into operation again on 15th February 2016 under the Extraordinary Gazette Notification No. 1952/22 of 02nd February 2016 of Democratic Socialist Republic of Sri Lanka. The Board comprises Chairman and four members who are appointed in July 2016 for a three-year term by the Minister in charge of the subject of finance in consultation with the Constitutional Council as per Section 2 of WB Act.

The main objectives of the Act will be as follows.

- To provide the legal framework for the payment of all welfare benefits
- To set out a transparent process for identification the recipients of benefits
- Provisions for termination of such benefits

1.3 Functions of Welfare Benefits Board

Following main functions for the realization of the aforesaid objects;

- To exercise, perform and discharge powers, duties and functions conferred on or assigned to it, by the Act.
- To delegate powers to any of District Secretary, Divisional Secretary or Grama Niladhari or public officer any power, duty or function vested in the Board.
- Establishment of Welfare Benefit Schemes

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- Develop the criteria for eligibility
- Specify the financial allocation in terms of a Scheme
- Specify the date of commencement of the Scheme
- Specify the financial or other benefits to be granted
- State the period for which persons are entitled to receive benefits

CHAPTER 2 - OVERVIEW

Welfare Benefits Board (WBB), which was established under the Welfare Benefits Act (2002) and has the mandate to develop transparent processes for enrollment, grievance redress and payment of beneficiaries of welfare programs. Four main programs will initially be implemented by the WBB. Those programs are Samurdhi, Elderly Allowance, Disability Allowance and Allowance for Chronic Kidney Disease Patients. Social Safety Nets Project (SSNP) is the supporting agency funded by the World Bank (WB) for the establishment of a Welfare Benefits Board (WBB)

The Social Safety Nets Project (SSNP) is being implemented by the Ministry of Finance and Mass Media. The main objective of the Social Safety Nets Project is to improve the equity, efficiency, transparency of welfare programs in Sri Lanka. After completion of successful five years' time, WBB will be responsible body for the system which we known as Integrated Welfare Management System (IWMS)

This IWMS system carried out some significant influence to the Government of Sri Lanka. Mainly through this we can improve efficiency and effectiveness of the targeted welfare delivery programs. As we all aware, there is a massive inclusion and exclusion error occurring with reference to distribution among general public specially in "Samurdhi" program. Through this system we can be made welfare programs more transparent and accountable, in addressing the urgent needs of low-income communities and isolated regions in the country and also minimize errors and promote adoption of the accurate process in selection of beneficiaries by introducing appropriate selection criteria across the programs at divisional secretariat and national level.

In addition to this improve the accessibility and responsiveness of social welfare services, reduce transaction costs to the government and this will be redirect to invest considerable amount of money through this system. also, this earn money can be used to some other part of the country. Apart from that, we can be improved the necessary Information and Communication Technology (ICT) and human capacities required to ensure the best use of resources allocated for integrated social welfare management programs and enhance the monitoring and evaluation skills.

CHAPTER 3 - PROGRESS REVIEW

3.1 Performance based on the Action plan -2019

This table presents the details on the activities planned and carried out during the year of 2019 with support from other stakeholders. An action planned was prepared and approved by the Board and implementation was successful to greater extend but there were few challenges given below is the action plan for 2019.

No	Main Activity	Timing/Target	Progress/Remarks
1	Strengthening the capacity of Welfare Benefits Board (WBB) to carry out its activities mandate in the WB-Act.	<i>Jan. 2019</i> Get approval from Department of Management Services for new recruitments.	Approval taken from MSD as one Additional Commissioner and one Assistant Commissioner.
		<i>Mar. 2019</i> Advertising of posts.	Additional Commissioner has been appointed but that appointment postponed by the chairman of WBB.
		<i>May 2019</i> Identify staff recruitment to operation SRIS at DS level with Welfare Benefit Schemes.	Initial discussion made with the support of some selected divisional secretaries and other authorities
		<i>Jun. 2019</i> Get approval from relevant authorities.	initially agreed to form Welfare Benefits

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		<i>Aug. 2019</i> Start and complete the recruitment.	Information Unit (WBIU) at DSD level.
2	To establish a Social Registry and an Integrated Welfare Management System.	<i>May 2019</i> Train SRU staff to operate SRIS.	By collaboration of ICTA, IIL and KPMG provided a proper training with relevant to according to the modifications done with requirements to the SRIS.
		<i>Jun.-Aug.2019</i> Train MIS staff at DS level (second round).	
		<i>Sep. 2018</i> Delegation of powers to District Secretaries and Divisional Secretaries.	
		<i>Oct. 2019</i> Establishment of Selection Committees and Appeal Committees.	
		<i>Nov. – Dec. 2019</i> Training for members of Committees and Appeal Committees (ToT).	
3	Assist SSNP to develop a disaster recovery plan.	<i>Feb. 2019</i> Get a rehearsal recovery for WBB staff.	Consultant finished the final report of disaster recovery plan (BCP) in addition to that, consultancy firm conducted rehearsal
		<i>Mar. 2019</i> Get the selected DS staff for rehearsal.	
		<i>Apr. 2019</i>	

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		Review the final draft of the consultant	workshops for WBB staff and Divisional Secretariats' officials.
		<i>Dec. 2019</i> Implementation of DRP/BCP.	
4	Developing Welfare Benefit Payment Schemes (WBS) for Samurdhi, The Elderly, The Disability, The CKDU.	<i>Feb. 2019</i> Re-Submission the Cabinet Memo to the Cabinet for Approval.	
		<i>Mar. 2018</i> Publish the Welfare Benefit Schemes in the Gazette.	Based on the twenty-two guidelines, published the Gazette dated on 02-06-2019 with reference to welfare benefit schemes.
		<i>Apr. -Jun. 2019</i> Prepare guidelines for implementation of the schemes.	
		<i>Jul. 2019</i> Publish Gazette and Present in Parliament.	
5	Preparation of the draft of regulations.	<i>Jan. 2019</i> Re-submit the Cabinet Memo.	
		<i>Feb. 2019</i> Obtain approval of the Cabinet.	
		<i>Mar. 2019</i> Submit the draft to the legal Draftsman.	With the support of ICTA, WBB drafted the regulations and submitted it to the legal draftsman office.
		<i>May 2019</i> Submit for approval of the Cabinet.	

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		<i>Jun. 2019</i> Publish approved regulations in the Gazette.	
		<i>Jul. 2019</i> Present to Parliament.	
6	Give Public access to information on WBB work.	<i>Apr. 2019</i> Lunching of Website and SRIS.	SRU team of WBB has developed website for forward the information of WBB. Initial plan of WBB was lunching both WBB website and SRIS together. Since WBB/SSNP not agree to accept the system due to system issues. Did not sing off the system SRIS.
7	Re-locate the WBB office at the new building of the Labor Secretariat.		

Table 1: Progress Review

3.2 Achievements

3.2.1 Business Continuity Plan (BCP) awareness programmes at Divisional Secretariat offices

Based on the sustainability of the Social Registry Information System (SRIS), it is required formulate a Business continuity Plan (BCP) by covering all of the District Secretariat offices in the country. To fulfillment of this task, Welfare Benefits Board (WBB) and Social Safety Net Project (SSNP) conducted awareness programmes to District Officials with the support of consultancy firm.

3.3 Challenges

3.3.1 IT Literacy of the bottom level staff (DSD)

While conducting the awareness programmes in Divisional Secretariat level, we have observed the level of Computer/IT literacy, most of the participated officers did not have fair knowledge regarding Information Technology. So, we had to put extra effort to get clear idea about the system and online operations.

CHAPTER 4 - OVERALL FINANCIAL PERFORMANCE FOR THE YEAR

4.1 Statement of Financial Performance

COMPREHENSIVE INCOME STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2019

Description	Note	2019	2018
Revenue			
Government Grant	1	7,967,266	8,703,637
Expenses			
Personal Emoluments	2	7,093,495	7,572,743
Other Operating Expenses	3	940,456	1,484,089
		8,033,951	9,056,832
Surplus/(Deficit) For the year		- 66,685.10	- 353,195.07

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**WELFARE BENEFIT BOARD
MINISTRY OF FINANCE & ECONOMY AND POLICY DEVELOPMENT**

Statement of Financial Position for the year ended 31st December 2019

		2019	2018
	Note	Rs.	Rs.
COMPONENT 01			
Non-current assets			
Property Plant & Equipments	04	4,002,774.73	4,259,199.33
Current assets			
Receivables	05	50,000.00	50,000.00
		4,052,774.73	4,309,199.33
FINANCED BY			
Net asset/Equity			
PPE Reserve		4,584,793.00	4,584,793.00
Accumulated Surplus /(Deficit)	-	540,222.25	425,585.15
Total Net assets/Equity		4,044,570.75	4,159,207.85
Current liabilities			
Accrued Expenses	06	8,203.98	149,991.48
		4,052,774.73	4,309,199.33

Financial Statements presented in pages from 1 -3 and other notes to the accounts presented in pages from 4 - 10 are form integral parts of the Financial statements. We hereby certify that figures in these Financial Statements Notes to accounts have been prepared in accordance with the documents and information maintained by the Board

S. B. Attygalle

.....
Name and Signature of Secretary
Ministry of Finance, Economy and Policy
Development.

S. B. Attygalle
Secretary to the Treasury and Secretary to the
Ministry of Finance, Economy and Policy
Development
The Secretariat
Colombo 01
* Chairman post is vacant

P.M.K. Hettiarachchi

.....
For Chairman * 20/2/2020
Additional Commissioner
(acting)
Welfare Benefits Board

P.M.K. Hettiarachchi
Additional Commissioner (Acting)
Welfare Benefits Board
Ministry of Finance

A. Jayasinghe

.....
Accountant(acting)
Welfare Benefit Board

ACCOUNTANT
WELFARE BENEFIT BOARD

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STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31ST DECEMBER 2019

	Property Plant & Equipment Reserve	Accumulated Surplus/(Deficit)	Total
Balance as at 01/01/2017	-	-	-
PPE reserve	3,773,670.00		3,773,670.00
PPE Reserve for the year	811,123.00		
Surplus /(Deficit) for the year	-	(72,390.08)	(72,390.08)
Balance as at 31/12/2017	4,584,793.00	(72,390.08)	3,701,279.92
	Property Plant & Equipment Reserve	Accumulated Surplus/(Deficit)	Total
Balance as at 01/01/2018	4,584,793.00	(72,390.08)	4,512,402.92
PPE Reserve for the year	-		
Surplus /(Deficit) for the year	-	(353,195.07)	(353,195.07)
Balance as at 31/03/2018	4,584,793.00	(425,585.15)	4,159,207.85
	Property Plant & Equipment Reserve	Accumulated Surplus/(Deficit)	Total
Balance as at 01/01/2019	4,584,793.00	(425,585.15)	4,159,207.85
Audit Fees-2018		(47,952.00)	(47,952.00)
Surplus /(Deficit) for the year	-	(66,685.10)	(66,685.10)
Balance as at 31/03/2019	4,584,793.00	(540,222.25)	4,044,570.75

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

	2019	
	Rs.	Cts
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus or /(Deficit) during the year	(66,685.10)	
Incremental Operating Cost	-	
<u>Adjustment for:</u>		
<u>Depreciation</u>	256,424.60	
Operating profit before working capital change	189,739.50	
Prior year adjustment	(47,952.00)	
(Increase)/Decrease in trade & other payable	(141,787.50)	
(Increase)/Decrease in Receivables	-	
Net cash generated from operating activities	-	
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-	
Net cash (used in) investing activities	-	
CASH FLOW FROM FINANCING ACTIVITIES		
Lease Paid	-	
Net cash used in financing activities	-	
Net increase in Cash and Cash Equivalents during the Year	-	
Cash and Cash Equivalents at the Beginning of the Year	-	
Cash and Cash Equivalents at the End of the Year	-	

Analysis of Cash and Cash Equivalents at the end of the Year

The Accounting Policies and Notes annexed form an integral part of these
Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

01. GENERAL

- 1.1 Welfare Benefits Board (WBB) was established in July 2016 in terms of Section 3 of Welfare Benefits Act No.24 of 2002, which into operation again on 15th February 2016 under the Extraordinary Gazette Notification No.1952/22 of the Democratic Socialist Republic of Sri Lanka.
- 1.2 The Board comprises Chairman and four members who are appointed in July 2016 for a three – year term by the minister in charge of the subject of finance in consultation with the Constitutional Council as per Section 2 of WBB Act.
- 1.3 Welfare Benefits Board is located at Ist floor New Building in the Ministry of Finance & Mass Media ,the Secretariat , Colombo - 01.

1.4 Objectives of the Welfare Benefits Board

- The main objective to provide framework for the payment of all welfare benefits.
- To set out a transparent process for identification the recipients of benefits
- Provisions for termination of such benefits

The WBB Act also empowers WBB to perform the following main functions for the realization of the aforesaid objects,

- To exercise, perform and discharge powers, duties and functions conferred on or assigned to it by the Act.
- To delegate powers to any of District Secretary, Divisional secretary or Grama Niladhari or public Officer any power duty or function vested in the Board.
- Establishment of welfare Benefit schemes.
- Develop the criteria for eligibility.
- Specify the financial allocation in terms of a Scheme.
- Specify the date of commencement of the Scheme.
- Specify the financial or other benefits to be granted.
- State the period for which persons are entailed to receive benefits.

1.5. Financial Statement

The WBB presents herewith the Financial Statements for the period ended 31st December 2019.

02. Basis of Preparation Financial Statement

The Financial Statements of Welfare Benefit Board comprise of the Statement of Financial position, Statement of Cash Flows, Comprehensive Income Statement, List of non – current Assets of the WBB, Notes to the Financial Statement. These Financial Statement are prepared in accordance with the Sri Lanka Public Sector Accounting Standards and the financial regulation of the government.

2.1 Financial & Presentation Currency

The financial statements are presented in Sri Lanka Rupees.

2.2 Going Concern

WBB planned policies set out below have applies the going concern assumption which is an appropriate method to the Welfare Benefits.

2.3 The accounting policies set out below have been applied for preparing financial statements and WBB expects to apply it consistently to all three years' periods presented in these financial statements, unless stated otherwise.

- **Statement of Financial Position**

All office equipment is initially recorded at cost. The cost of equipment is the cost of acquisition with VAT incurred at the purchasing.

- **Comprehensive Income Statements**

- (a) Revenue Recognition**

Imprest Received from Government treated as a Revenue.

- (b) Expenditure Recognition**

Expenses are recognized in the statement of expenditure as Administrative & General Expenses, Welfare Benefits expenses communication expenditure WBB

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All expenditure incurred in the running of the WBB have been charged to the statement of expenditure.

(c) Depreciation

No Depreciation has provided for the assets transferred from the ministry of finance & Mass media. Depreciation calculated only the assets that have purchased by the Welfare Benefits Board.

Depreciation on the assets are calculated using straight line basis over their estimated lives as follows.

Furniture & Office Equipment	20%
Machinery	33.33%

(d) Taxation

The PAYE tax is base on the Table 01 if Inland Revenue Act.

4.2 Auditor General's Report.



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My No. }

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உமது இல. }
Your No. }

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திகதி }
Date }

18 August 2020

The Chairman
Welfare Benefits Board

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Welfare Benefits Board for the year ended 31 December 2019 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Welfare Benefits Board for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of comprehensive income, statement of changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Board as at 31 December 2019, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.



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1.2 Basis for Qualified Opinion

Ninety two per cent of the total property, plant and equipment amounting to Rs.3.7 million of the Board had not been depreciated over their useful life in terms of Sri Lanka Public Sector Accounting Standard 7.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Boarder to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board's financial reporting process.

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



(Signature)

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 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, they could reasonably be expected to influence the economic decisions of users taken 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are



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inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.

- Evaluate the overall presentation, 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.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2. Report on Other Legal and Regulatory Requirements

National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

- Except for the effect of the matters described in the Basis for Qualified Opinion paragraph, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Board as per the requirement of section 12 (a) of the National Audit Act, No. 19 of 2018.
- The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.
- The financial statements presented includes all the recommendations made by me in the previous year as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

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நதலிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

(24)

- To state that any member of the governing body of the Board has any direct or indirect interest in any contract entered into by the Board which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018;
- To state that the Board has not complied with any applicable written law, general and special directions issued by the governing body of the Board as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018;
- To state that the Board has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018;
- To state that the resources of the Board had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018;

03. Other Audit Observations

- (a) Establishment of Social Registry Information System (SRIS) and Integrated Welfare Management System, preparation of Disaster Recovery Plan for SRIS, preparation of Welfare Benefits Scheme, drafting Regulations for Welfare Benefits Act and establishment of Website for Welfare Benefits Board were scheduled to be performed during the year under review. However, those targets had not been achieved during the year under review.
- (b) Actual Cadre as at 31 December 2019 was only 08 out of 18 approved cadre. Therefore, 10 posts were vacant including the Chairman post. As well, all deployed employees had been recruited on temporarily basis. Although the Board had been established in 2016, the Board had failed to prepare a proper recruitment procedure even as at 31 December 2019. Thus, it is observed in audit that the above situation had adversely affected to the performance of the Board.

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

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- (c) Sums of Rs.15 million and Rs.2 million had been provided for recurrent and capital expenditure of the Board for the year under review. Only 52 per cent of the recurrent, expenditure had been utilized during the year under review.

A handwritten signature in black ink, appearing to read 'W.P.C. Wickramaratna'.

W.P.C. Wickramaratna
Auditor General

4.3 Explanation on the matters as per the Audit Report

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මුද්‍රිත අංකය යොමුව 01	බිඳුණු අංකය යොමුව 01, කොළඹ 01	The Ministry of Finance, Colombo 01, Sri Lanka
මුද්‍රිත අංකය යොමුව 01	මුද්‍රිත අංකය යොමුව 01, කොළඹ 01	මුද්‍රිත අංකය යොමුව 01, කොළඹ 01
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Superintendent of Audits
 Assistant Auditor General' Office,
 General Treasury,
 Colombo - 01.

Audit of Financial Statements - 2019

This refers to your Letter No. TRE/B/WBB/19/23 dated 24.06.2020 sent to me on the above matter.

02. A reminder has already been sent to the relevant institution regarding the advance of Rs. 50,000 due in the year 2018.

03. Underutilization of funds

As the Integrated Welfare Management System (IWMS) was in the final stages of preparation and no approved cadre was recruited after its launch, the recurrent expenditure allocated therefor has not been utilized. Likely, although plans had been drawn to move the office to the *Mehewara Piyasa* building in Narahenpita, it did not take place as expected and therefore, new office equipment was not purchased. Accordingly, I would like to inform the relevant audit observations that the allocations made could not be utilized as expected.

Additional Commissioner (Acting)
 Welfare Benefits Board
 Ministry of Finance Economic and Policy Development,
 Colombo - 01.

Chairman/Commissioner:

E-mail: welfarebenefitboard2016@gmail.com
 info@iwms.wbb.gov.lk

කාර්යාල
 මණ්ඩලය
 Office

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 Fax - 011- 2151482 (ext-4182)

Annual Report of the Welfare Benefits Board - 2019



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தலவர்ப் தலவர்ப்பலகை தலவர்ப
Welfare Benefits Board



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The Ministry of Finance,
Colombo 01, Sri Lanka

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.07.2020

Superintendent of Audits
Assistant Auditor General's Office,
General Treasury,
Colombo - 01.

Audit of Financial Statements - 2019

This refers to your Letter No. TRE/B/WBB/19/23 dated 24.06.2020 sent to me on the above matter.

02. In addition to the letter sent on 09.07.2020 in this regard.

Accounting deficiencies

(a) Relevant action on the journal entries of the opening balance of the year under review will be taken from the year 2020 onwards.

W.H.Anushka Vimalajeewa.
Accountant - Acting
Welfare Benefits Board.
Ministry of Finance Economic and Policy Development

Chairman/Commissioner:

E-mail: welfarebenefitboard2016@gmail.com
info@inms.wfb.gov.lk

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அதிரவலகை
Office

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CHAPTER 5 - HUMAN RESOURCES PROFILE

Employment Category	Designation	Approved No of Vacancies	Existing No of Vacancies	Shortage No of Vacancies	Excess No of Vacancies
	Chairman/Commissioner	1	1	-	-
HM 1-1	Additional Commissioner	1	1	-	-
MM 1-1	Deputy Commissioner	1	0	-	-
MM 1-1	Assistant Commissioner	1	0	1	-
	Senior Assistant Secretary (Acting)	0	1		
HM 1-3	Accountant	1	1 (Acting)	-	-
MA - 3	Development Officer	1	1	-	-
MA 1-2	Management Assistant	2	1	1	-
PL-1	Office Assistant	2	2	-	-
PL-3	Driver	2	1	1	-
	Software Developer	1	1	-	-
	System Administrator	1	1	-	-
	IT Executive	2	1	1	-
	Helpdesk Operator	3	0	3	-

Table 2: Human Resources Profile