

Sri Lanka (LXX)
SDDS - DQAF View
Agency: Ministry of Finance

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0. Prerequisites

0.1 Legal environment

0.1.1 Responsibility for collecting, processing, and disseminating statistics

[Laws and administrative arrangements specifying the responsibility for collecting, processing, and disseminating statistics]

- Articles 148 to 154 of the Constitution of Democratic Socialist Republic of Sri Lanka which provides the authority to the parliament to control public finances
- Treasury instructions and circulars which govern the government financial operations and reporting.
- Parliamentary Standing Orders.
- Fiscal Management (Responsibility) Act No. 3 of 2003.
- Other legal enactments relating to fiscal activities.

0.1.2 Data sharing and coordination among data producing agencies

[Data sharing and coordination among data producing agencies are adequate.]

The Federal Treasury, Ministry of Finance (MOF)

- There is a sufficient coordination and a system of sharing data among the data producing agencies, including Central Bank of Sri Lanka, Departments coming under the purview of the MOF (such as Inland Revenue, Customs, Excise, Fiscal Policy, State Accounts, Treasury Operations, Public Enterprises, National Budget and Department of Census & Statistics) and other primary data compiling agencies.
- Strict internal provisions are there for sharing data among the agencies.

0.1.3 Confidentiality of individual reporters' data

[Measures ensuring individual reporters' data are kept confidential and used for statistical purposes only.]

- Specific processes are followed at every level within the respective institutions to ensure the confidentiality of the data.
- Only aggregated or consolidated fiscal data is published.

0.1.4 Ensuring statistical reporting

[Legal mandates and/or measures to require or encourage statistical reporting.]

- The regulations mandate the Government financial statement to be audited by the Auditor general and tabled in Parliament.
- The Treasury requests data reporting and cooperation from various source data producing agencies.

- Fiscal Management (Responsibility) Act No. 3 of 2003 requires the submission of the Fiscal Strategy Statement, Budget and Economic Position Report, the Mid-year Fiscal Position Report, Final Budget Position Report (Annual Report) of the Ministry of Finance and the Pre-Election Budgetary Position Report by the Secretary to Ministry of Finance.
- State Account Department of the Treasury monitors data reporting and is engaged in resolving any data problems.

0.2 Resources

0.2.1 Staff, facilities, computing resources, and financing

[Staff, facilities, computing resources, and financing for statistical programs currently available as well as what would be required for programmed statistical outputs.]

- The number of staff assigned to compile the data is sufficient to perform their existing tasks and they are qualified GFS compilers with adequate training including GFS training courses, both organized by the IMF and those internally conducted by the MOF.
- Staff is provided with adequate facilities, including computerized Integrated Government Accounting System, Intranet facilities to perform their tasks.
- As they are government employees, the job security is assured and welfare benefits are provided, which has made government sector employment is attractive.
- Continuous human resource development programs are also being carried out.
- The activities are financed through the National Budget

0.2.2 Ensuring efficient use of resources

[Measures implemented to ensure efficient use of resources.]

- The MOF emphasizes the effective and efficient performance of staff
- Hence, resources are being used efficiently to achieve a better performance
- Proper allocation of staff and continuous training and knowledge enhancing measures are undertaken.
- Strict monitoring of the expenditure is also being done to ensure efficient use of resources.

0.3 Relevance

0.3.1 Monitoring user requirements

[How the relevance and practical utility of existing statistics in meeting users' needs are monitored.]

- The MOF disseminates fiscal data in its website (<http://www.treasury.gov.lk>), which includes the contact details of the relevant officials to send the comments/needs.
- Hence, user requirements are monitored based on their feedback.

0.4 Quality management

0.4.1 Quality policy

[Processes in place to focus on quality.]

- The GFS compilers in the MOF recognize the importance of data quality and hence they always strive for producing data that meet all the dimensions related to data quality.
- The data are compiled and disseminated according to the *GFSM 1986*.
- Strict legal and other requirements are followed when collecting, processing and disseminating data to ensure the quality of data.

0.4.2 Quality monitoring

[Processes in place to monitor the quality of the statistical program.]

- A number of measures are in place to monitor the data quality under GFS system;
 - (i) data is reviewed/monitored to ensure adequate coverage
 - (ii) external and internal (MOF) users provide feedback and comments on data quality on a formal and informal basis
 - (iii) IMF technical assistance has been received in GFS to improve the data quality.
- The involvement of Sri Lanka Accounting Standards, GFS Manual, Financial Regulations, Auditor General as well as the use of various computer programs also has enabled the monitoring of data quality effectively

0.4.3 Quality planning

[Processes in place to deal with quality considerations in planning the statistical program.]

- MOF and Central Bank of Sri Lanka are in the process of upgrading existing data compilation methodology in terms of the guidelines in Government Finance Statistics Manual 2001 (GFSM 2001), which will help improve the quality and the coverage of the data.
- Migrating to Accrual Accounting over the medium term, asset valuation & GFS Asset Coding System are also to be introduced in the future, which will enhance the quality and coverage.

1. Integrity

1.1 Professionalism

1.1.1 Impartiality of statistics

[Measures to promote impartiality in production of statistics.]

- GFS compilers in the MOF are committed to compile data according to the GFS methodology and adhering to accepted guidelines.
- They have obtained the necessary training by attending courses in GFS organized mainly by the IMF both internationally and locally.
- The general culture of professionalism is continuously promoted in the MOF through various seminars, workshops, training programmes etc.

1.1.2 Selection of sources, methodology, and modes of dissemination

[Selection of sources, methodology, and modes of dissemination.]

- The compiling methodology and data dissemination practices are based solely on the international standards, such as the *GFS 1986*.
- Data Sources: GFS source data are obtained from various sources such as State Accounts Department, Central bank of Sri Lanka, Department of census and Statistics, Commonwealth Secretariat Debt Recording and Management System (CS-DRMS) at External Resources Department of MOF.
- Methodology: Economic classification is in line with IMF Methodology (GFSM 1986) and accounting classification is presented according to the General Classification of Accounting, Chart of Accounts and Generally Accepted Accounting Principles, and International Best Practices.
- Mode of Distribution: MOF website, Fiscal Management Report, Annual Report, Budget Estimates, Budget Speech, Debt Statistics Papers.

1.1.3 Commenting on erroneous interpretation and misuse of statistics

[Entitlement to, opportunity for, and historical frequency of, comment on erroneous interpretation and misuse of statistics by the appropriate statistical entity.]

- The MOF is fully prepared to provide further comments and/or explanations to the users in a case where GFS data are used incorrectly, misinterpreted or commented adversely.

1.2 Transparency

1.2.1 Disclosure of terms and conditions for statistical collection, processing, and dissemination

[Disclosure of terms and conditions for statistical collection, processing, and dissemination.]

- There is no law that explicitly establishes responsibility for the collection, processing and dissemination of Government Finance Statistics (GFS).
- In terms of Section 426 of Financial Regulations (FR), all the departments should submit their monthly accounts to the Treasury before the specified date.
- According to the FR.410, the Treasury incorporates in its books all the transactions of government departments effected either in Sri Lanka or abroad.
- The Department of Census and Statistics performs data collection and dissemination under the terms of Census Ordinance and Gazette Notifications issued by the Minister of Finance as and when required.
- Appropriation Bill is passed by the Parliament complying with the Section 78 of the Constitution of Democratic Socialist Republic of Sri Lanka and Standing Orders of the Parliament.

1.2.2 Internal governmental access to statistics prior to release

[Disclosure of Internal governmental access to statistics prior to their release.]

- There is no prior access to data outside officials of the MOF.

1.2.3 Attribution of statistical products

[Identification of statistical agencies/units producing disseminated statistics.]

- There is no ministerial commentary accompanying the release of the data.
- Major dissemination of fiscal data includes the Mid-Year Fiscal Position Report, Fiscal Management Report and Annual Report.
- Weekly/Monthly indicators and statistical bulletins of the Central Bank also publish fiscal data.

1.2.4 Advance notice of major changes in methodology, source data, and statistical techniques.

[Advance notice of major changes in methodology, source data, and statistical techniques.]

- Major changes in methodology are usually mentioned in the MOF circulars, notices and website and these changes are accompanied by detailed methodological commentary.

1.3 Ethical standards

1.3.1 Guidelines for staff behavior

[Measures implementing and enforcing guidelines for staff behavior.]

- Staff of the MOF is guided by the provisions in Establishment Code for public servants, Oath of Government Servants, Administrative Regulations and Financial Regulations, which are known to GFS compilers.

Contact Person(s):

[Please provide information below as relevant]

Contact 1

Applies To: Base page Summary Page Dissemination Page
Prefix/First Name/Last Name: Ms J. K. N. Samanmalee
Title: Director
Unit: -
Division: GFS & Management Information
Department: Department of State Accounts
Agency: Ministry of Finance
Address1: General Treasury
Address2:
City/State: Colombo 1
Postal Code:
Phone: Country Code/City Code/Number 94 112 484649
Fax: Country Code/City Code/Number 94 112 484869
Email: nilukas@sad.treasury.gov.lk

Contact 2

Applies To: Base page Summary Page Dissemination Page
Prefix/First Name/Last Name: Dr. Kapila Senanayake
Title: Director
Unit: -
Division: -
Department: Department of Fiscal Policy
Agency: Ministry of Finance
Address1: General Treasury
Address2: -
City/State: Colombo 1
Postal Code:

Phone: Country Code/City Code/Number +94 112 484878
 Fax: Country Code/City Code/Number +94 112 333482
 Email: kapila@fpd.treasury.gov.lk, npdkapila@yahoo.com

Contact 3

Applies To: Base page Summary Page Dissemination Page
 Prefix/First Name/Last Name: Ms Patali Ayoma Sumathipala
 Title: Development Officer
 Unit: -
 Division: GFS & Management Information
 Department: Department of State Accounts
 Agency: Ministry of Finance
 Address1: General Treasury
 Address2:
 City/State: Colombo 1
 Postal Code:
 Phone: Country Code/City Code/Number +94 112 484782
 Fax: Country Code/City Code/Number +94 112 484869
 Email: pataliayoma@yahoo.com

Data Produced and Disseminated

Data Categories:

The agency is responsible for production and dissemination of the following data categories (check boxes as appropriate):

- | | |
|---|--|
| <p>Real sector</p> <ul style="list-style-type: none"> <input type="checkbox"/> National accounts <input type="checkbox"/> Production index <input type="checkbox"/> Forward-looking indicators <input type="checkbox"/> Labor market: Employment <input type="checkbox"/> Labor market: Unemployment <input type="checkbox"/> Labor market: Wages/Earnings <input type="checkbox"/> Price index: Consumer prices <input type="checkbox"/> Price index: Producer prices <p>Fiscal sector</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> General government or public sector operations <input checked="" type="checkbox"/> Central government operations <input type="checkbox"/> Central government debt | <p>Financial sector</p> <ul style="list-style-type: none"> <input type="checkbox"/> Analytical accounts of the banking sector <input type="checkbox"/> Analytical accounts of the central bank <input type="checkbox"/> Interest rates <input type="checkbox"/> Stock market <p>External sector</p> <ul style="list-style-type: none"> <input type="checkbox"/> Balance of payments <input type="checkbox"/> International reserves and foreign currency liquidity <input type="checkbox"/> Merchandise trade <input type="checkbox"/> International investment position <input type="checkbox"/> External Debt <input type="checkbox"/> Exchange rates <p>Socio-Demographic Data</p> <ul style="list-style-type: none"> <input type="checkbox"/> Population |
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