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Ministry of Public Security

Vsso/Ngo/M General

Your No.

Date .07.20

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National Secretariat for Non-governmental Organizations - 14th Floor, Suhurupaya, Battaramulla.

E-mail:ngosecretariat.gov@gmail.com

Circular No. 10

To All District Secretaries, Divisional Secretaries, District Non-governmental Organization Coordinators,

Obtaining Audit Reports under Supervision and Surveillance of Voluntary Social Service Organizations/ Non-governmental Organizations

This circular is issued to regularize the audit of Voluntary Social Service Organizations due to the daily increment of the number of complaints received from their members and various parties that the financial affairs of Voluntary Social Service Organizations are not properly audited.

02. The following is indicated under the powers of the Registrar in the Sub Section (d) of Section 9 of the Voluntary Social Service Organizations (Registration and Supervision) Act No: 31 of 1980.

"To audit or cause to be audited in the prescribed manner the accounts of such organization once at least in every year"

03. Accordingly, annual audit process should be streamlined and audit reports should be obtained in the following manner.

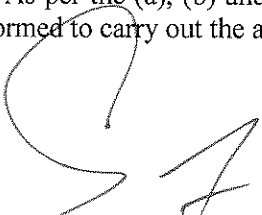
- a. Organizations which have been registered at national level
Accounts of all the organizations, which have been registered at national level, should be audited by a reputed Audit Firm and the relevant audit report should be submitted to the National Secretariat of Non-governmental Organizations within 2 months from the end of the financial year.
b. Organizations which have been registered at district level
The annual accounts of all organizations registered at the district level should be audited by an Audit Committee or an Account Inspector appointed at a general meeting and submitted to the respective District Secretariats within one month from the end of the financial year.
c. Organizations which have been registered at divisional level
The annual accounts of all organizations registered at the divisional level should be audited by an Audit Committee or an Account Inspector appointed at a general meeting and submitted to the respective Divisional Secretariats within one month from the end of the financial year.

04. It is indicated in the Extra Ordinary Gazette No: 1101/14 dated 15th of October 1999 that, maintain the following documents in addition to the above, by all the organizations are required.

- Cash book with bank accounts
- Petty Cash book
- Main Ledger
- Main Journal
- Membership fee ledger
- Ledger of debtors and creditors
- Counterfoils
- Receipt Register
- Asset Register
- Committee meeting report books
- Membership Register
- Details of members, staff, officers and employees including the letters of appointment
- Files containing relevant Acts and regulations.

Accordingly, instructions should be given to maintain the above documents as per the Gazette Notification.

05. As per the (a), (b) and (c) in paragraph 03 of this circular, all the registered organizations should be informed to carry out the annual audit process and submit the reports within the relevant time frame.



Sanjeewa Wimalagunaratna
Director General/ Secretary

Copy – All Voluntary Social Service Organizations