



Performance Report

2024

Department of Legal Affairs
Ministry of Finance, Planning and Economic
Development

Annual Performance Report for the year 2024

Department of Legal Affairs

Expenditure Head No. 323

Contents

- Chapter 01 – Institutional Profile/Executive Summary
- Chapter 02 – Progress and the Future Outlook
- Chapter 03 – Overall Financial Performance for the Year
- Chapter 04 – Performance Indicator
- Chapter 05 – Performance of the achieving Sustainable Development Goals
(SDG)
- Chapter 06 – Human Resource Profile
- Chapter 07 – Compliance Report

01. Chapter - Institutional Profile/Executive Summary

1.1. Introduction

This department which established in year 2008, carries out its role in order to achieve objectives like ; preparation of rules, regulations and relevant drafts related to financial management including budgetary process, prepare financial contracts which connects foreign countries, financial institutions, and the Central Bank of Sri Lanka, carry out related works of cases and complaints against the Departments under the purview of Finance Ministry, coordination with Department of Legal Drafting and Attorney General's Department regarding legal matters on contracts, providing legal instructions to other departments.

1.2. The legal framework in which the institution is established

In the Cabinet meeting held on 30.01.2008, the Cabinet Memorandum submitted by the Honorable Minister of Finance and Planning No. 8/3/20 and dated 25.01.2008 titled of **"Strengthening the Institutional and Organizational Structure of the Ministry of Finance and Planning"** , The Cabinet has approved the establishment of the Legal Affairs Department of the Ministry of Finance and Planning with effect from 01.02.2008. Accordingly, the Department of Legal Affairs has been established from 01.02.2008.

1.3. Purposes of the Institution

To work in relation to various project agreements and financial bills as well as to deal with cases and complaints arising on behalf of the government and to work in close relationship with the Attorney General's Department and the Law Drafting Department regarding various agreements and draft laws. The objectives of the department are to provide necessary legal advice to other departments under the Ministry of Finance.

1.4. Vision, Mission, Objectives of the Institution

- **Vision**

To be the best department rendering a professional input, interfacing between the institutional setup of the Ministry of Finance and the Attorney General's Department, Legal Draftsman's Department and other regulatory agencies as well as with multilateral and bilateral funding agencies on legal, legislative and regulatory matters.

- **Mission**

Facilitate providing relevant information and policy decisions to be able to obtain well considered legal advice and opinions and representation by the Attorney General's Department on legal, legislative and regulatory matters and on Agreements and Contracts on foreign loans and grants signed between the Government and other states, bilateral and multilateral funding agencies.

Engage in research and development and make an effective contribution in the process of translating Government Policy into legislations/regulations.

Provide legal support to the Ministry of Finance on legal related matters which are routine in nature.

- **Objectives**

1. Provide professional support for the other Departments of Ministry of Finance by being an intercede among Attorney General's Department, Department of Legal Draftsman and other regulatory agencies and multilateral and bilateral service providers.
2. Provide necessary instructions and assistance to the Ministry of Finance, General Treasury and other departments under the Ministry for carry out duties regularly within the legal framework.
3. Carry out the related works regarding the cases and complaints against the officials of Ministry of Finance, General Treasury and affiliated Departments.

1.5. Key Functions

To provide Legal consultancy and corporation to the Ministry of Finance and the institutions under the Ministry of Finance to perform the duties and functions of those institution in a Legal frame work.

The Department of Legal Affairs performs its duties with a professionally qualified team of staff and undertake the responsibility to appear for various legal proceedings filed against the Secretary to the Treasury/ Ministry of Finance, Heads of the Departments and the other Treasury officials and solve such issues whilst coordinating with the Attorney General's Department & Legal Draftsman's Department on matters with regard to Agreements and Bills in order to create good governance through sound management.

1.5.1 Functions Relating to Litigation

The task of the Legal Affairs Department is to take relevant measures with regard to the cases filed against the Officers of Ministry of Finance and the Treasury officials attached to its Departments and prepare observations thereof on facts obtained from the respective Departments in order to submit the same to the Attorney General's Department for legal proceedings. The officials of the Legal Affairs Department take part in consultative discussions fixed by the Attorney General's Department along with other relevant officials of the respective Departments. Further, This Department makes representation at the inquiries of Human Rights Commission.

To provide legal consultancy to the Ministry of Finance and Departments under it for the matters relating to the litigations against those institutions.

Details of Legal Proceedings during the year 2023

	Cases Carried forward from 31.12.2023	Number of Cases Referred during 2024	Number of Cases Concluded as at 31.12.2024	Number of Cases Pending as at 31.12.2024
Supreme Court	277	69	108	238
Court of Appeal	149	57	29	177
High Court	10	01	-	11
District Court	15	03	02	16
Human Rights Commission	-	01	01	-
Administrative Appeals Tribunal	-	-	-	-
Magistrate's Court	02	-	01	01
Labour Tribunals	-	-	-	-
Total	453	131	141	443

1.5.2 Providing Legal Advice

As another function entrusted to this Department, when advice is sought on legal related issues by the Departments in the Ministry of Finance and the Treasury, The Legal Affairs Department call for information in that respect and provide such information to the Attorney General's Department and work in close liaison with relevant Departments and Institutions to resolve such issues.

Details of files referred to the Attorney General's Department for advice/ Legal Affairs Department for observations during the year 2023.

Number of Pending Files referred until 31.12.2022 (Other than Agreements)	Number of Files received from 01.01.2024 to 31.12.2024	Number of Files pending until 31.12.2024
08	-	04

1.5.3 Agreements and Related Matters

The Legal Affairs Department is also involved in analyzing agreements, discussion with relevant parties, performing related functions for signing of such agreements and liaising with the Hon. Attorney General until final clearance is given for agreements relating to loans and aid received for various Projects and Programmes towards the development of the country from bilateral and multilateral donor agencies and other foreign states through the Departments of the Ministry of Finance.

1.5.4 Enactment of laws and Regulations

Functions of the Legal Affairs Department includes preparation of initial drafts and related amendments in transforming State policies related to the Ministry of Finance, Departments of the Treasury and other institutions under Ministry of Finance into law or regulations and liaising with the Legal Draftsman's Department and the Attorney General's Department, Government Printer and the Parliament of Sri Lanka for finalizing the enactment process.

Acts Passed by the Parliament in 2024

1. Appropriation Act
2. Secured Transactions Act, No. 17 Of 2024
3. Registration Of Documents (Amendment) Act, No. 18 Of 2024
4. Trust Receipts (Amendment) Act, No. 19 Of 2024
5. Mortgage (Amendment) Act, No. 20 Of 2024
6. Finance Leasing (Amendment) Act, No. 21 Of 2024
7. Inland Trust Receipts (Amendment) Act, No. 22 Of 2024
8. Companies (Amendment) Act, No. 23 Of 2024
9. Banking (Amendment) Act, No. 24 Of 2024
10. Recovery Of Loans By Banks (Special Provisions) (Amendment) Act, No. 26 Of 2024
11. Public Debt Management Act, No. 33 Of 2024
12. Public Financial Management Act, No. 44 Of 2024
13. Economic Transformation Act, No. 44 Of 2024

Bills that were to be submitted to Parliament for approval in the year 2024 and are currently being worked on

1. Microfinance and Credit Regulatory Authority Bill.
2. Amendments to the Sri Lanka Accounting and Auditing Standards Act, No. 15 of 1995 (Financial Reporting Regulatory Commission Bill)
3. Bill for the National Agency for Public-Private Partnerships (State Commercial Enterprise Management Bill)
4. Prevention Of Money Laundering Act, No. 5 Of 2006
5. Financial Transactions Reporting Act, No. 6 Of 2006
6. Convention On The Suppression Of Terrorist Financing Act, No. 25 Of 2005
7. Amendments to the Bank of Ceylon Ordinance No. 53 of 1938.
8. Public Assets Management Bill.
9. Amendment to the Employees' Trust Fund Act, No. 46 of 1980
10. Sri Lanka Insurance Institute (Incorporation) Bill.
11. National Savings Bank (Amendment) Bill
12. Amendment to the Employees' Provident Fund Act, No. 15 of 1985
13. Sri Lanka Economic and Commercial Institutions Bill

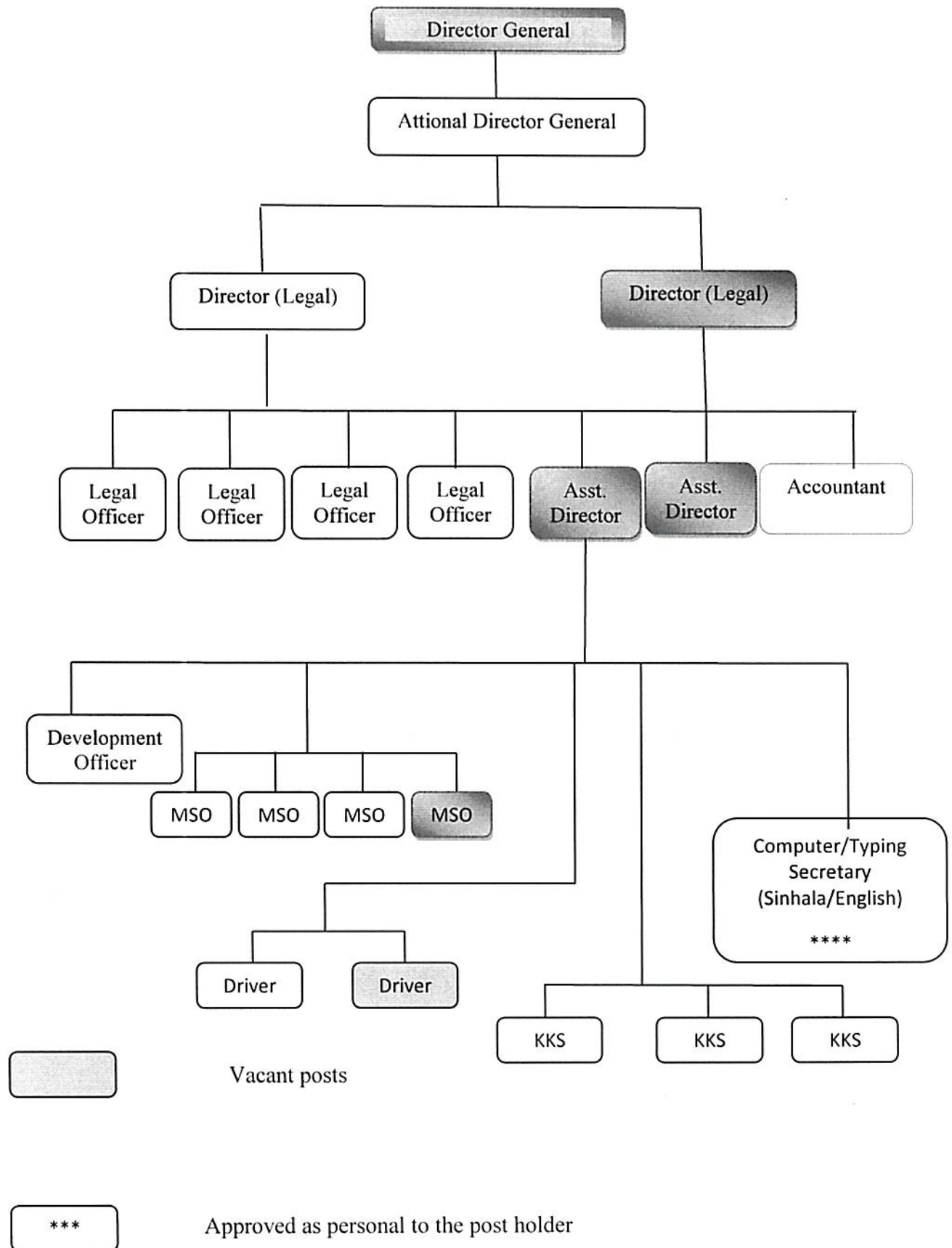
1.5.5 Submit Observation to the Cabinet Memorandum

Another function of this department is to prepare observations for the cabinet memoranda submitted to the Cabinet of Ministers by various departments, on certain legal matters. In year 01.01.2024 to 31.12.2024 the Department has submitted 180 observations for Cabinet Memoranda submitted by various ministries.

1.5.6 Other functions

1. Preparation of the Reform Initiatives Chapter for the Annual Report of the Ministry of Finance.
2. Assisting to finalize the reports prepared by the Ministry of Finance in terms of the provisions of certain Acts.
3. Officials of the Legal Affairs Department are called upon to serve as members when appointments are made to the Technical Evaluation Committees and Procurement Committees.
4. In order to enhance the knowledge and expertise of the staff on related subjects, arrangements have been made for the officials of the Legal Affairs Department to participate in local training (Online) programmes.
5. The Legal Affairs Department maintains a Data Base for files relating to legal proceedings and opinions on related matters, obtaining legal opinions of the Hon. Attorney General on agreements forwarded by the External Resources Department and other Departments, local training (Online) participation and Assets Register and Leave register of the department.

1.6 Organizational Chart



1.7. Details of the Foreign Funded Projects (if any)

N/A

02. Chapter – Progress and the Future Outlook

The Committee on Public Accounts (COPA) annually evaluates the public accounting system, financial control and performance of government agencies through the computerized networking system. It has also been able to pass bills submitted to Parliament for approval. The contents of the approved bills have directly and indirectly contributed to the local economic growth. This department contributed to the preparation of many of the bills necessary to achieve the country's main objectives of economic development and maintaining fiscal discipline in 2024. Also, this department contributes to the implementation of many of the bills introduced in 2024, as they are related to the Treasury process.



A.K.D.D.D. Arandara
Additional Director General
Department of Legal Affairs

A. K. D. D. D. Arandara
Additional Director General
Legal Affairs Department
Colombo 01

03. Chapter - Statement of Financial Performance

3.1 Overall Financial Performance for the Year ended 31st December 2023

ACA -F

Revised Budget Provisions 2024	Rs.	Note	Actual	
			2024 Rs.	2023 Rs.
-	Revenue Receipts		0	0
-	Income Tax	1	0	0
-	Taxes on Domestic Goods & Services	2	0	0
-	Taxes on International Trade	3	0	0
-	Non Tax Revenue & Others	4	0	0
-	Total Revenue Receipts (A)		0	0
-	Non Revenue Receipts		-	0
-	Treasury Imprests		61,554,000	18,285,000
-	Deposits		115,494	4,500
-	Advance Accounts		1,480,444	646,1444
-	Other Main Ledger Receipts		-	3,550
-	Total Non Revenue Receipts (B)		63,149,938	18,939,194
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		63,149,938	18,939,194
	Remittance to the Treasury (D)		128,427	223,659
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		63,021,511	18,715,535
-	Less: Expenditure			
-	Recurrent Expenditure		0	0
16,223,000	Wages, Salaries & Other Employment Benefits	5	16,119,366	13,566,935
6,500,000	Other Goods & Services	6	5,366,488	4,968,857
200,000	Subsidies, Grants and Transfers	7	41,420	89,155
-	Interest Payments	8	-	-
39,686,412	Other Recurrent Expenditure	9	39,686,412	-
62,609,412	Total Recurrent Expenditure (F)		61,213,686	18,624,947

Capital Expenditure					
-	Rehabilitation & Improvement of Capital Assets	10	-	-	ACA-2(ii)
1,600,000	Acquisition of Capital Assets	11	607,800	-	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
	Capacity Building	14	190,000	-	
800,000	Other Capital Expenditure	15	-	-	
2,400,000	Total Capital Expenditure (G)		797,800	-	
	Deposit Payments		115,494	4,500	ACA-
	Advance Payments		1,538,267	760,381	ACA-
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		1,653,761	764,881	
	Total Expenditure I = (F+G+H)		63,665,247	19,389,828	
65,009,412	Balance as at 31st December J = (E-I)		(643,736)	(674,293)	
	Balance as per the Imprest Reconciliation Statement		(643,736)	(674,293)	ACA-
	Imprest Balance as at 31st December		-	-	ACA-
			(643,736)	(674,293)	

3.1.2 Statement of Financial Position

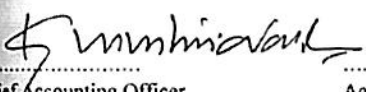
ACA-P

Statement of Financial Position As at 31st December 2024

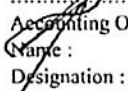
	Note	2024 Rs	Actual 2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	8,801,061	7,732,914
Financial Assets			
Advance Accounts	ACA-5/5(a)	2,153,203	2,095,380
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		10,954,264	9,828,294
Net Assets / Equity			
Net Worth to Treasury		2,153,203	2,095,380
Property, Plant & Equipment Reserve		8,801,061	7,732,914
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		10,954,264	9,828,294

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...18... to...51... and Annexures to accounts presented in pages from ...52... to ...59... 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.

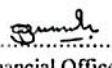
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively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


 Chief Accounting Officer
 Name :
 Designation :
 Date : 20/02/2025

K.M. Mahinda Siriwardana
 Secretary to the Treasury and Secretary
 to the Ministry of Finance, Planning and Economic Development
 Ministry of Finance
 Colombo 01.


 Accounting Officer
 Name :
 Designation :
 Date : 10/2/2025

A.K.D.D. Arandara
 Additional Director General
 Legal Affairs Department
 Colombo 01.


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 20/02/2025

W.A. Dimuthu Wijesinghe
 Accountant (Acting)
 Department of Legal Affairs
 Ministry of Finance
 Colombo 01.



3.1.3 Statement of Cash Flows

ACA-C

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

	Actual	
	2024	2023
	Rs.	Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	3,550
Revenue Collected on behalf of Other Revenue Heads	824,197	611,918
Imprest Received	61,554,000	18,285,000
Recoveries from Advance	743,344	646,144
Deposit Received	115,494	4,500
Total Cash generated from Operations (A)	63,241,035	19,551,112
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	61,124,466	18,473,417
Subsidies & Transfer Payments	41,420	89,155
Expenditure incurred on behalf of Other Heads	48,706	-
Imprest Settlement to Treasury	128,427	223,659
Advance Payments	984,722	760,381
Deposit Payments	115,494	4,500
Total Cash disbursed for Operations (B)	62,443,235	19,551,112
NET CASH FLOW FROM OPERATING ACTIVITIES(C))=(A)-(B)	797,800	-
<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:

Purchase or Construction of Physical Assets & Acquisition of Other Investment

797,800 -

Total Cash disbursed for Investing Activities (E)

797,800 -

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

(797,800) -

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

- -

3.2 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	22,170,000	62,601,412	61,213,686	97%
Capital	2,400,000	2,400,000	297,800	33%

3.3 Performance of the donations and other receipts

Donor Institution	Purposes of Donation	Donation Amount
	- No-	

3.4 Performance of the Reporting of Non-Financial Assets

Rs. ,000					
Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	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	7,732,914.00	8,801,601.00	-	100%
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				

3.5 Auditor General's Report

** When presented to Parlimnet, the final audit report dated 30.05.2025 issued by the Auditor General, was Scanned and attached as **Annexure 1** at the end of this report.

04. Chapter – 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%
New Bills		√	
Provide clarifications on requests received from Gov. agencies	√		
Take follow up action on the COPA directives	√		
Take follow up action on observations on Auditor General's report	√		
Provide observations for Cabinet Memoranda	√		
Completion of financial recording and preparation of next year plan within the given time frame	√		

05. Chapter - 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%
		Not Applicable			

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

This department is not directly involved.

06. Chapter - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	11	07	04
Tertiary	-	-	-
Secondary	06	05	01
Primary	05	04	01

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

As there are vacancies exist in senior level positions, certain difficulties occur on carrying out the task of the department efficiently.

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			Local	Abroad		
Mission of Financial and Legal Advisors for Restructuring of External Public debt to Beijing, China	01	22.04.2024 26.04.2024		US\$ 2055 +Pounds 74	Abroad	Being able to provide the necessary contribution to the successful implementation of the domestic debt restructuring program
Anti-monopoly Law Enforcement for BRI partner	01	11.06.2024 26.06.2024		US\$ 375 +Pound	Abroad	Learned the Policies, regulations,

Countries, China				75		Standardization systems in the field of anti-monopoly law enforcement
AIBO-0228-0312V Capacity Building for International Rule of Law Cooperation for belt and Road countries , China	01	27.02.2024 13.03.2024		US\$ 375	Abroad	Awareness of China's international lawmaking, law enforcement, and the judicial nature of international law
Ordained as a Buddhist monk (Temporary) in Thailand	01	2024.06.18 2024.07.04		No	Abroad	Understanding of monastic life and Buddhist teachings, historical, religious and cultural
Obtaining vehicles on rental and lease basis	01	27.05.2024 Day 01	7,0000			Knowledge of vehicle maintenance and related file maintenance and awareness of scrap vehicle disposal
How Project management Can Help to Start Small and Grow in Excellence Traning Programme	01	28.06.2024 Day 01	Free	-	Local	Awareness of project management to develop the skills of government officials
Setting salaries of government officials	01	16.07.2024 Day 01	5,000	-	Local	Awareness of the salary preparation activities of government officials.
New Trends in Labour Law	01	21.08.2024 Day 01	5,000	-	Local	Being aware of new trends in labor law
Introduction to SG, LOT	01	16.08.2024 Day 01		-	Local	Educating government officials on

						information technology
Driver Skills Development Training Program	01	22.08.2024 23.08.2024	Free	-	Local	Awareness of drivers' attitudes, professional knowledge and discipline
Personal Data Protection Act (PDPA) No. 09 of 2002	02	30.08.2024 Day 01	Free	-	Local	Awareness of the legal background related to the protection of personal data
Human Resources Development Program	01	26.09.2024 17.12.2024	25,000		Local	To provide comprehensive knowledge of human resource management principles, concepts, legal framework and practical application in order to manage human resources more effectively.

*** Briefly explain how the training program contributes to the organization's performance.**

It has been possible to contribute to the preparation of observations related to the bills referred to the department, to the procurement activities of the department and to prepare the financial statements correctly during the rainy season.

08. Chapter – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1.	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)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others			
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	Commitment Register has been maintained and update	N/A		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	N/A		
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 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	N/A		
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	N/A		

9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	N/A		
9.3	The vehicle logbooks had been maintained and updated	N/A		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	N/A		
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	N/A		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	N/A		
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	N/A		
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	N/A		

	one month			
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	N/A		
13.	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	N/A		
13.2	The control register for general deposits had been updated and maintained	N/A		
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 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	N/A		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	N/A		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	N/A		
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	Complied		

	Information Act and Regulation			
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	N/A	This department has no direct services to the general public	The Citizens client's charter will be prepared in future for the servicers that the department is providing to the government institutions
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	N/A	-	
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	Complied		
19.4	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	Complied		
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		

The end