DEPARTMENT OF BUILDINGS

ANNUAL PERFORMANCE REPORT - 2024

Ministry of Urban Development, Construction and Housing

Annual Performance Report for the Year 2024

Name of the Institution: **Department of Buildings**
Expenditure Head No: **309**

Contents

Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of Buildings (DOB) which functioned under the Public Works Department (PWD) was established in 1969 and existed for over 5 decades as an independent organization responsible for building and infrastructure development. The department was the sole authority and the advisory body in the field of building and related infrastructure works. It was called upon to provide expert advice on building works in implementation of building programmes and any litigation of building programmes.

The Functions of the Department were set out in Financial Regulations, Treasury Circulars and Gazette notifications. The Department plays commendable role in the national development and in the preservation of the public building assets.

DOB was restructured with the 13th Amendment to the constitution. Department has the authority and responsibility for the design and construction of public buildings in Sri Lanka. The department also redefines its role and carries a specific reference to project management and technical accountability.

Executive Summary

DOB has existed over 5 decades as a pioneer government organization responsible for the design and construction of public buildings in Sri Lanka. This organization has now become an entrepreneurial and innovative department in the changing economy and technology. The Department also has begun to redefine its role and mission statement and now carries a specific reference to project management and technical accountability aspects.

This performance report was prepared in order to set benchmarks for improved performance, measure, control and monitor the workforce, demonstrate compliance and produce external reports, learn and enhance performance and improves communication among, engineers, subordinates, clients and contractors.

Performance of the Department in year 2024 was at an appreciable level compared to the past. Projects undertaken by the DOB are summarized in this report. Summary of recurrent expenditure and capital expenditure shows that the output was cost effective and efficient compared to the other similar organizations.

Performance on annual implementation program, considering the progress against the target reviewed to improve performance and the quality of works. Multi professional staffs in the department deliver the services in a professional manner by optimizing the resources available. Department is trying to fill the cadre in order to achieve the set goals with maximum efficiency. Capacity building skills were given for the staffs of DOB by conducting different training programs externally and internally. Internal Audit Division carried out auditing of administration, finance and other works as per the annual audit plan.

In depth, the study of DOB was necessitated, in order to remodel the department functions to cater the present requirements and the DOB is taking steps to achieve goal of undertaking all the projects related to building construction and maintenance related to the government in the future.

Director General's Statement

I am pleased to present the Annual Performance Report of the Department of Buildings for the Financial Year 2024.

The department was separately involved in the works development activities in the country on building sector. The Department was able to provide more and more project management services for island wide construction projects.

Despite the economic challenges in the country and the limited infrastructure development investment policies under the government budget, the financial progress rate of the Building Department in 2024 is 80% compared to the target value.

In 2024, we continued to develop our workforce through internal and external training programs. We also provided technical training opportunities for students from universities and other technical institutions.

Obstacles faced during the year 2024

- Shortage of staff: Engineers, Technical Officers and Draught men, Technical Assistants and Drivers.
- Difficulty in retaining officers in government sector due to lack of facilities and benefits; no pay leave circular for government officers issued caused to shortage of staff due to overseas travel.
- Shortage of vehicles for site visits.
- No approvals for obtaining site staff on assignment basis for urgent projects.
- No sufficient allocations for maintenance /uplifting of circuit bungalows.

- Nonpayment of management fees to the department for suspended projects (after completion of designs)
- Delay in projects due to changes requested by clients during construction stage.
- Difficulty in completing projects in time due to lack of resources of contractors and unavailability of funds & material shortages.
- Delay of approving projects by client and getting local government approvals.

Strategies to overcome obstacles

- Recruiting staff for vacancies by relevant authorities.
- Actions have been taken to carry out the duties by the existing staff under the duty coverage and acting basis.

Eng.K.G.S.Kumudini
Director General of Buildings

The Management Hierarchy

Director General	Eng. (Mrs.) K.G.S. Kumudini
Additional Director General (Engineering Services)	Eng. (Mrs.) G.H. Hirimuthugoda
Additional Director General (Consultancy Services)	Arch.(Mr.) K.B. Menaka Mangalanantha
Director (Construction Region I)	Eng.(Mr.) A.M. Wickramasingha
Director (Construction Region II)	Eng. (Mr.) G.R.S.B. Gamlath
Director (Construction Region III)	Eng. (Mr.) S.S. Ranwatta
Director (Procurement and Technical Development)	Eng. (Mr.) H.M.R. Bandara
Director (Engineering Design)	Eng.(Mr.) G.H.A.B. Sajotha
Director (Electrical and Mechanical)	Eng.(Mrs.) E.D.M.S. Gunarathna
Director (Administration)	Mrs. S.D.D.P. Singhapura
Chief Accountant	Mr. K.K.A. Kannangara
Chief Internal Auditor	Mr. K.G.B. Priyantha
Director (Architecture)	Arch.(Mrs.) R.A.T.S.Ranathunga

Constituent information

Name	-	Department of Buildings
Legal Status	-	Government Fully Owned
Ministry	-	Ministry of Urban Development, Construction and Housing
Head Office	-	Second Floor Sethsiripaya, Battaramulla Sri Lanka Tel. 94 11 2862588 Fax. 94 11 2864771 E mail. info@buildingsdept.gov.lk Web. www.buildings.gov.lk

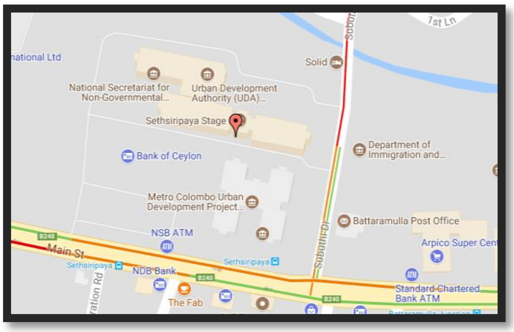


Figure 1: Location of Department of Buildings Head office

Zonal offices

Zone	Address
Zone 1 (Western South)	Chief engineer's office (Zone 1- Western South), Department of buildings, No 213, Torrington Avenue, Colombo 07
Zone 1 (Western North)	Chief engineer's office (Zone 1- Western North), Department of buildings, No 213, Torrington Avenue, Colombo 07
Zone 2	Chief engineer's office (Zone 2), Department of buildings, Beach road, Gurunagar , Jaffna
Zone 3	Chief engineer's office (Zone 3), Department of buildings, Wilgoda road, Kurunagala
Zone 4	Chief engineer's office (Zone 4), Department of buildings, Panichchayadi, Thiraimadu Batticaloa
Zone 5	Chief engineer's office (Zone 5), Department of buildings, P.O.Box 113, Kandy
Zone 6	Chief engineer's office (Zone 6), Department of buildings No.10, Upper Dickson Road, Galle

MAP OF ZONAL OFFICES

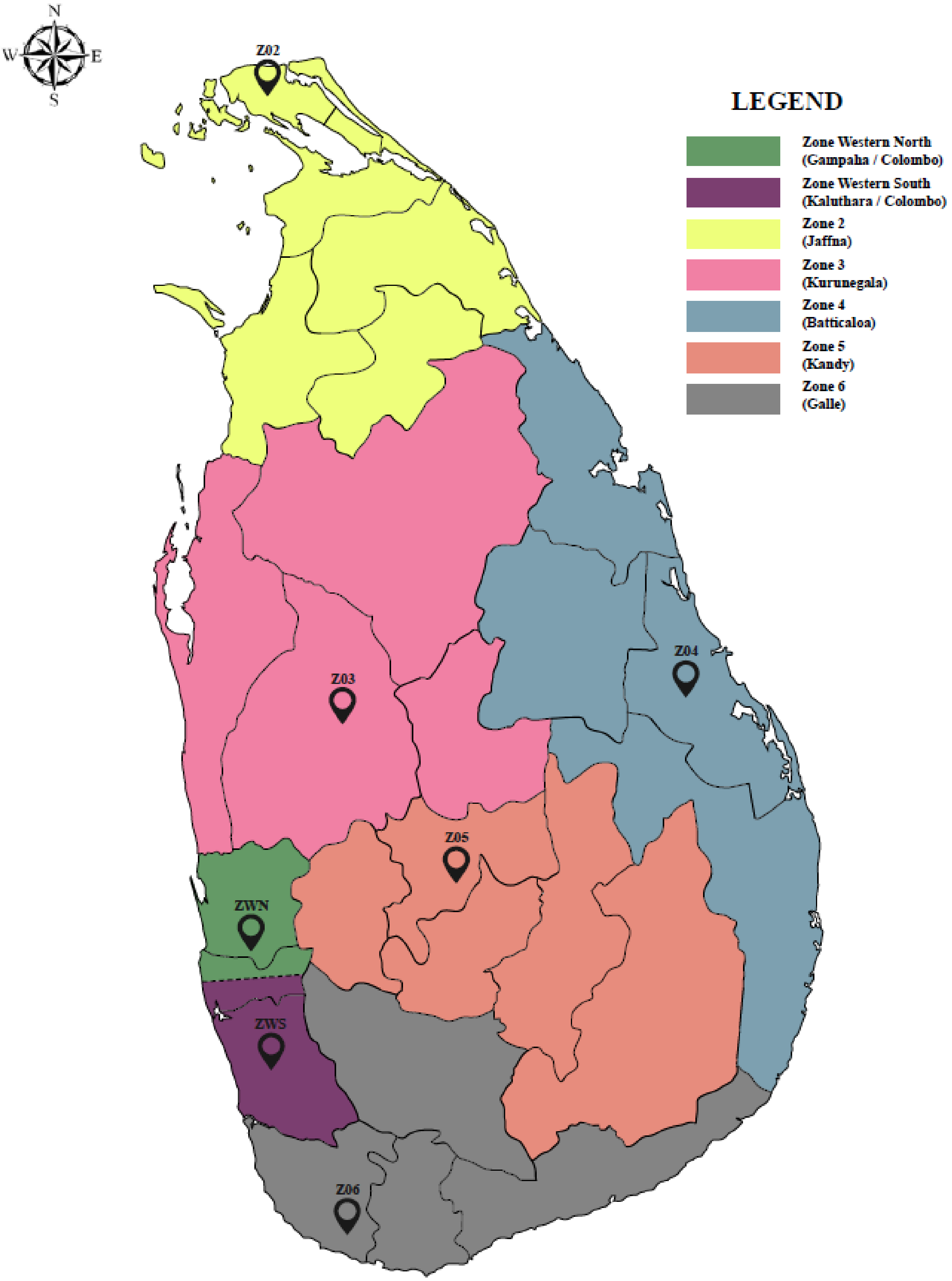


Figure 2: Zoning map

1.2 Vision, Mission, Objectives of the Institution

Vision

To be the technical authority in buildings works ensuring the public sector organizations possess safe, economical, sustainable, elegant, built environments to deliver high quality services to the nation.

Mission

To provide excellent services for the development of public sector building works by provision of architectural design, engineering design, construction, maintenance, project management and technical assistance ensuring technical accountability in quality, economy, functionality and soundness for the total satisfaction of the stakeholders by a team of dedicated multidisciplinary professionals.

Objectives

DOB being the Pioneer Government Organization responsible for providing excellent services for the development of public sector building works by

- Delighting the clients through professional services beyond expectations.
- Adhering to the statutory, regulatory requirements and relevant standards to achieve excellent built environment.
- Continuously focusing on improving of our services through monitoring, customer feedback and updating know-how.
- Total participation of our dedicated multidisciplinary professionals through teamwork.

The Department's Guarantee

The DOB provides proactive and forensic support considering the client's technical and management capacities. We **value** the need of **guarantee** for the constructions, and take responsibility to **neutralize the risk** by,

a. **Life time technically / financially accountable**
b. **Designs** for **complete building need** by **highly authorized professional**
c. **Adhere** to all **rules, regulations, and quality and safety standards**
d. **Highly accurate scope specially developed** utilizing **past experience**
e. **Assure quality, safety** by **scrutinize, concur** designs, document of other service providers
f. **Manage contracts**
g. **Ensure value** by **experienced professional project management service**
h. **Assistance** in hassles of **management audit**
i. **Assistance** in contractual **litigations**
j. **Technical Assistance** by participating in Technical Evaluation Committees and Procurement Committees and Standing Technical Committees
k. **Preparation and publication of Building Schedule of Rates (BSR)** for Construction and maintenance of Building

Services provided

The DOB provide services to clients to cater their needs and bridge the capacity gap they encounter in executing their buildings, infrastructure development activities to achieve their goals.

Project Proposals (*The role is to facilitate client identified projects)*
We undertake preparation of Project Briefs, Feasibility Reports, Cost Estimates, and technical assistance for clients to pursue project approvals and to obtain financial allocations.

Turnkey (*The role shall be Entrepreneur Project Manager)*
We undertake the entire responsibility from design through completion and commissioning. The client only has to turn the proverbial key to make everything function, as it should.

Funds, as provided by FR, shall be released to DOB by: Transferring the Vote or Cheque drawn in favour of Director General of Buildings.

Consultancy (*The role shall be Executive Project Manager)*
We undertake projects with feasibility study; develop design, bill of quantities, and bidding documentation as pre-contract responsibility and construction management services as post contract responsibility. Client will undertake the responsibility of bidding process.

Funds will be retained with the client, payment for construction works paid by the client.

Project Management (*The role shall be Executive /consultant Project Manager)*
We undertake the responsibility of managing the consulting and contracting agencies. We shall undertake executing of advising the client. We undertake Private Sector Investment Programmes BOT, BOOT, Design and Build Contracts by Government or Donor Agencies.

Funds will be retained with the client, payment for construction works paid by the client.

Maintenance, Special Repairs, Improvements (*The role shall be facilitating client)*
We undertake preparation of condition report, maintenance manual, maintenance estimates, implementing maintenance, restoration of building and infrastructure.

Funds shall be released to Department of Buildings in executing the work.

Other services rendered.
We participate for the Procurement Committees, Technical Evaluation Committees, Standing Technical Committees, Subcommittees and other related committees of the other institutions by appointing competent officers as members.

Furthermore, compiling and publishing of Buildings Schedule of Rates (BSR) for building construction and maintenance.

1.3 Key Functions

The DOB is vested with the authority under the Financial Regulation Nos. FR 787, FR 788, FR 789 and FR 790. Accordingly, Department undertake following responsibilities from the non-technical departments and other institutions.

Department provide services with an agreement in the form of a memorandum of understanding to be more binding to our commitment.

Followings are the key functions of the Department.

1. Planning, Designing, Estimation & Construction of buildings and related facilities by financial allocations provided within the votes of Government Ministries, Departments and Agencies.
2. Provide consultancy & project management services to state agencies on building works.
3. Maintenance, Additions and Improvements to Government buildings
4. Addition, improvement, maintenance of state residences and bungalows.
5. Ensure technical accountability for all building works performed by the Department.
6. Certification for the buildings for the occupation of the Condominium Property as per Act of Apartment Ownership (Special Provisions) published in gazette on 25.05.2018
7. Technical assistance to other institutions
8. Provide in plant training facilities to university undergraduates and students from the other technical institutions.
9. Provide design office training facilities to acquire the Chartered Engineer status to Civil Engineers from internal and external departments from Government organizations.
10. Preparing and updating construction and maintenance Buildings Scheduled of Rates (BSR).
11. Issuing certification of building condition report as per UDA general regulation.

1.4 Main Divisions of the Department

1. Consultancy Division
   - Architectural Division
   - Structural Division
   - Electrical Division
   - Water supply and Sewerage Division
   - Mechanical Division
   - Estimate Division

2. Procurement & Technical Development
   - Planning Division
   - Management Development Division
   - Contract Division

3. Zonal Offices
   - Western North
   - Western South
   - Zone 02 - Jaffna
   - Zone 03 - Kurunagala
   - Zone 04 - Batticaloa
   - Zone 05 - Kandy
   - Zone 06 - Galle

4. Administration Division
5. Finance Division
6. Internal Audit Division

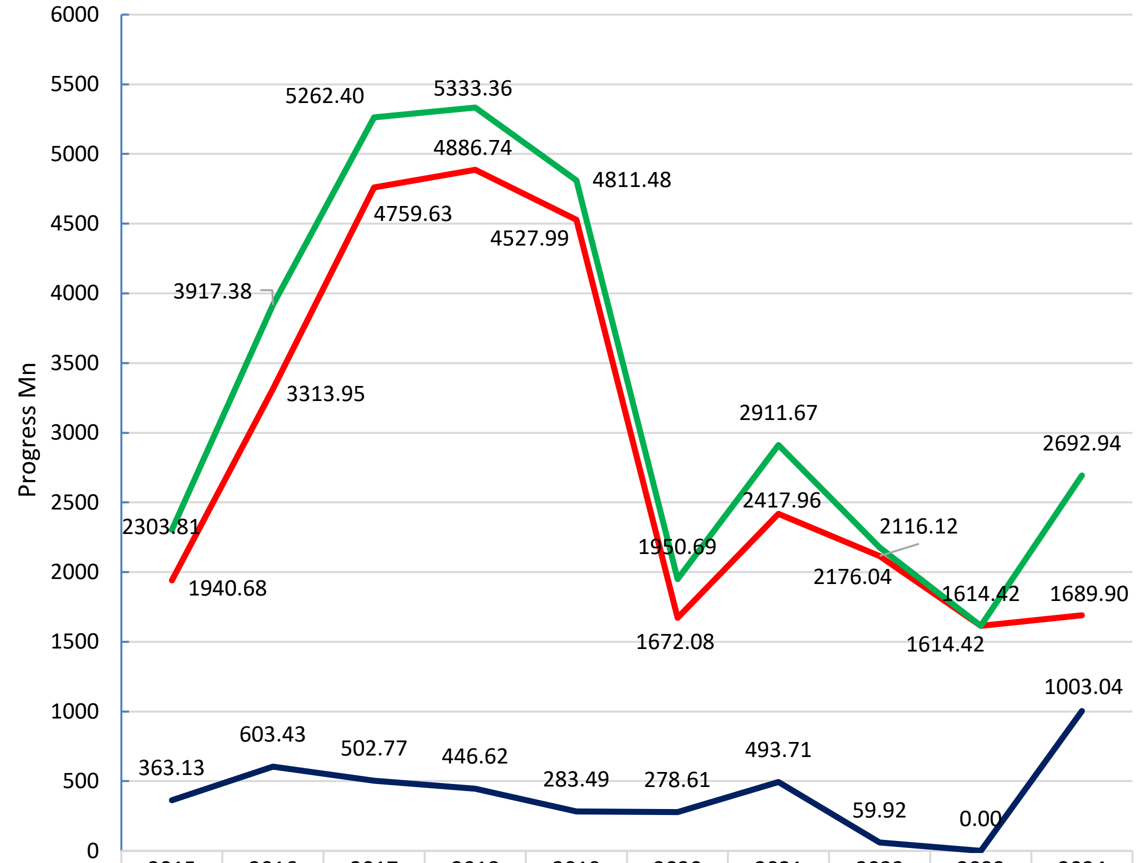
1.5 Institutions/Funds coming under the Ministry/Department/Provincial Council

-Not Applicable-

Chapter 02 — Progress and the Future Outlook

2.1 Past Performance up to 2024

Brief discription of specific achievements, challenges and future objectives to be signed by head of institution chief administrative officer/administrative officer.



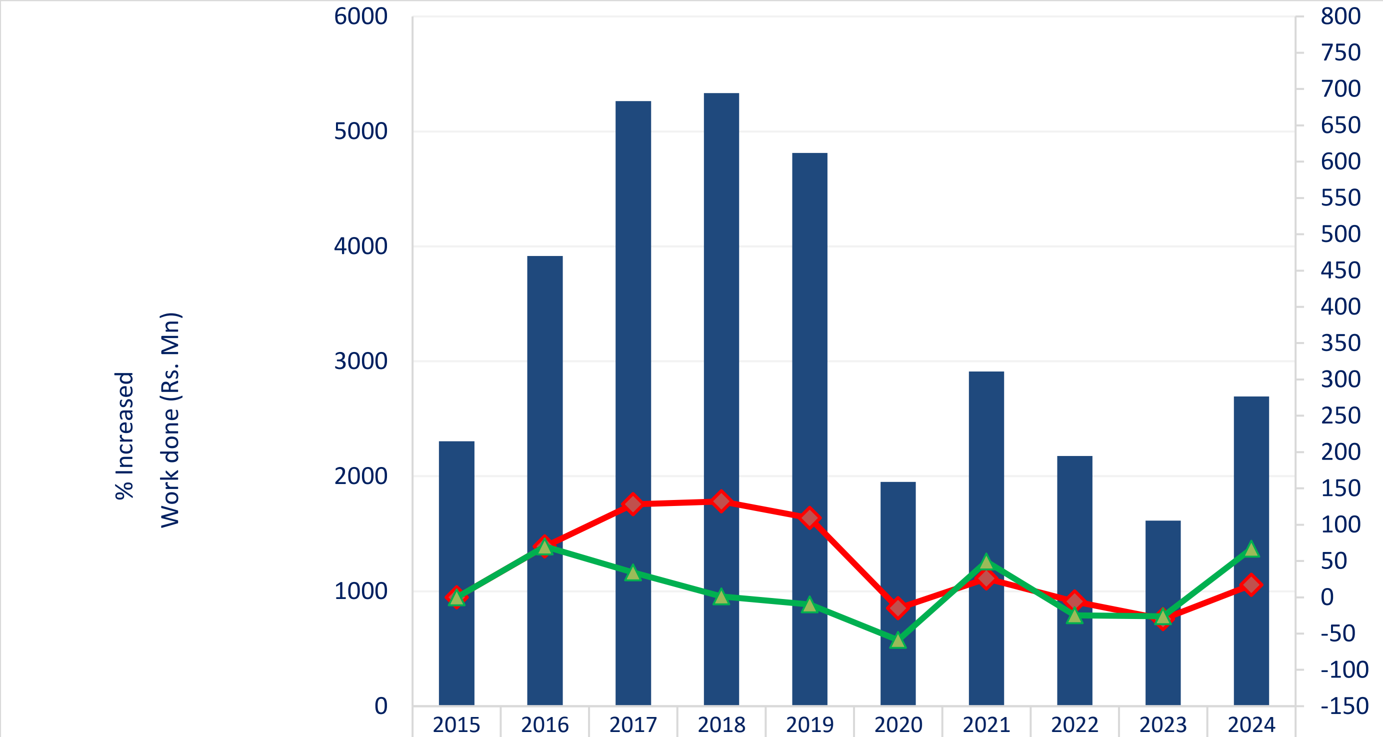
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Rehabilitation	363.13	603.43	502.77	446.62	283.49	278.61	493.71	59.92	0.00	1003.04
New Buildings	1940.68	3313.95	4759.63	4886.74	4527.99	1672.08	2417.96	2116.12	1614.42	1689.90
Total	2303.81	3917.38	5262.40	5333.36	4811.48	1950.69	2911.67	2176.04	1614.42	2692.94

Figure 3: Past Performance up to 2024

DOB provides services to the clients of other Ministries, Departments and Government Institutions. The main service provide by the Department can be categorized as, new buildings and infrastructure constructions, rehabilitation. The Department as shown in Table 1 and Figure 3 has fluctuated its performance from Rs. 2303.81 Mn in year 2015 to Rs. 2692.94 Mn in year 2024. Performance has increased the by 67% from 2023 to 2024.

Table 1: Annual Increase from Year 2015-2024

Year	Annual Performance (Rupees Million)	% Increase (Base 2015)	% Increase (Base Previous Year)
2015	2303.81		
2016	3917.38	70	70
2017	5262.40	128	34
2018	5333.35	132	1
2019	4811.48	109	-10
2020	1950.69	-15	-59
2021	2911.67	26	49
2022	2176.04	-6	-25
2023	1614.42	-30	-26
2024	2692.94	17	67



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual Performance (Mn)	2303.81	3917.38	5262.4	5333.35	4811.48	1950.69	2911.67	2176.04	1614.42	2692.94
% Increase (Base 2013)		70	128	132	109	-15	26	-6	-30	17
% Increase (Base Previous Year)		70	34	1	-10	-59	49	-25	-26	67

Figure 4: Increase of Performance

From 2023 to 2024 the department, as Shown in table 1, has increased its performance from 1614.42 Mn to 2692.94 Mn.

Table 2 below shows the performance of the Maintenance and Improvements. New Buildings increasing the performance by 9% and Maintenance and Improvements of Projects increased by 1592% from 2023 to 2024. Total progress is increased 67% from 2023 to 2024.

Table 2: Sectorial Comparison of Annual Performance

Sector	Annual Performance (Mn)		% Increase (Base Previous Year)
	2023	2024	
Maintenance and Improvements	59.27	1003.04	1592%
New Buildings	1555.15	1689.90	9%
Total	**1614.42**	**2692.94**	**67%**

2.2 Summary of Projects Progress in Year 2024

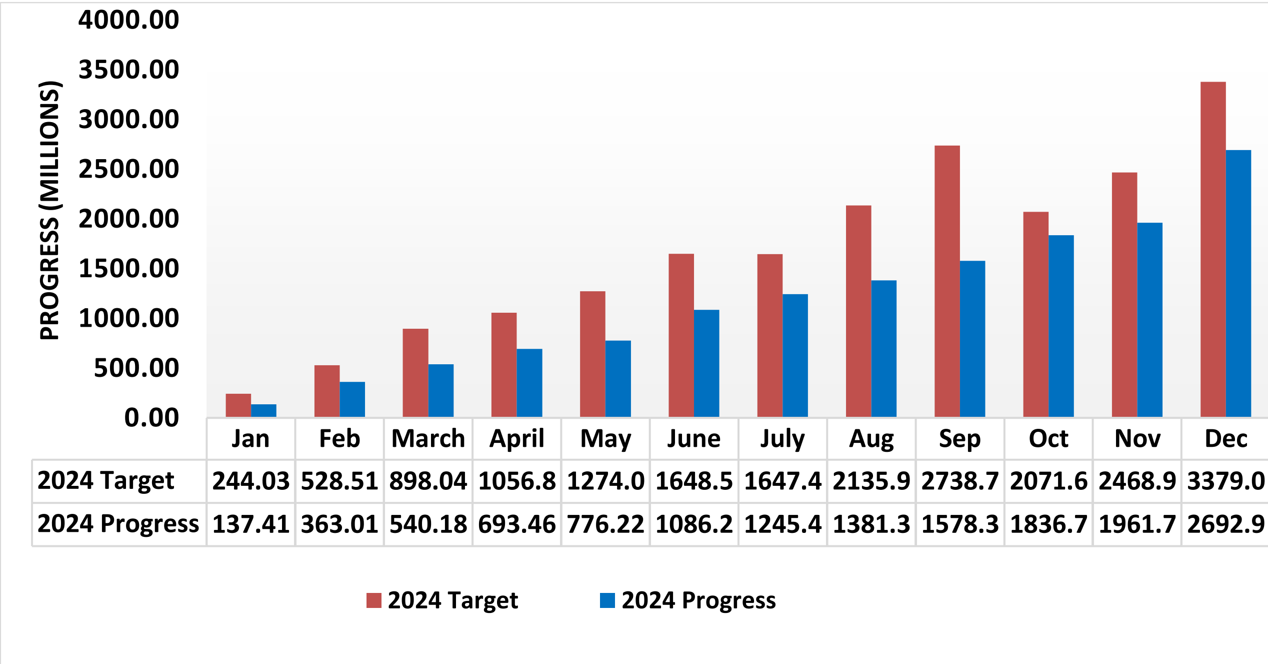


Figure 5: Comparison of Construction Performance up to last year

Department handled 210 projects in year 2024 out of which, 151 projects having project value up to 25Mn, 36 projects having project value in-between 25Mn to 100Mn, 7 projects having project value in-between 100Mn to 200Mn and 16 projects having project value more than 200Mn as shown in Table 3.

Table 3: Summary of Construction according to Zonal office's Projects in Year 2024

Zonal Office	**Project Value Rs. (Mn)**				
	0-25	**25-100**	**100-200**	**>200**	**Total**
Zone Western - South	21	08	02	05	**36**
Zone Western - North	24	02	00	01	**27**
Zone 2	12	02	01	01	**16**
Zone 3	10	06	00	01	**17**
Zone 4	60	05	01	01	**67**
Zone 5	08	04	01	02	**15**
Zone 6	16	09	02	05	**32**
Total	151	36	07	16	**210**

In addition to that, the Department of buildings regularly provided estimates for the future development works of other institutions. Accordingly, estimates of about 14,170.02 million rupees have been prepares and handed over to the relevant institutions for the year 2024. Estimates were not approved due to unavailability of allocations to the client's institutions and further work will be done after getting the approval. (Refer the table4).

Table 4: Estimates submitted for clients in 2024 for client req

Department Zonal office	**Number of estimates submitted in year 2024**	**Value of estimates(Mn)**
Zone 01 – Western South	82	2,175.28
Zone 01 - Western North	68	4,569.51
Zone 02	42	734.71
Zone 03	20	926.75
Zone 04	80	1,990.61
Zone 05	45	1,406.52
Zone 06	69	2,366.64
Total	**406**	**14,170.02**

2.3 Consultancy Division Performance

The Consultancy division is the core of the services provided by the Department. The division provides Design services in the form of Architectural, Structural, Electrical, Water supply & Drainage, and Mechanical design and bill of quantities related to Building and related infrastructure. The above services are provided by dedicated professional Architects and Engineers. Table 5 shows the performance of the Consultancy division from 2020 to 2024 in terms of preparation of sketch design, detailed design and bills of quantities.

Table 5: Consultancy Division Performance

		2020	2021	2022	2023	2024
Summary of Projects Architectural Division						
Sketch Design	Target	57	67	19	38	78
	Progress	50	61	18	34	62
Detailed Design	Target	23	55	21	14	28
	Progress	12	40	14	12	24
Summary of projects Structural Division						
Detailed Design	Target	36	40	19	28	30
	Progress	09	42	14	12	15
Summary of projects Water supply and Sewerage division						
Detailed Design	Target	25	56	21	20	20
	Progress	17	52	18	14	20
Summary of projects Electrical Division						
Detailed Design	Target	26	64	21	17	14
	Progress	24	63	21	17	14
Summary of projects Mechanical Division						
Detailed Design	Target	25	61	24	13	25
	Progress	25	61	24	13	25
Summary of project Estimate Division						
Preparation of BOQ	Target	20	26	13	7	3
	Progress	8	29	10	4	3
Preparation of bills of quantities for renovations, maintenance work- 2024						42

Table 6 shows the performance of the Consultancy division in 2024 in terms of maintenance, technical reports and others.

Table 6: Performance of the Consulting Division in the year 2024 Maintenance, Technical Reports and Others

Division	Technical Reports	Designing plans for maintenance and other works
Structural Engineering Division	49	40
Water Supply and Sewerage Division	09	-
Electrical Engineering Division	17	50
Mechanical Engineering Division	15	-
Estimate Division	-	-
Total	**90**	**90**

2.4 Certification of Condominium Projects

DOB inspected the housing units for the issue of certification for the buildings for the safety of occupation of the Condominium Property as per Act of Apartment Ownership (Special Provisions) published in Gazette on 25.05.2018. Certificate issued for 468 housing units which was constructed by National Housing Development Authority (NHDA), Divisional Secretariat and Urban Settlement Development Authority in year 2024 as shown in table 6.

Table 6: Condominium Projects-Housing units

	Up to 31/12/2024	In Year 2024	Total
National Housing Development Authority	1246	248	1494
Sri Lanka Land Reclamation & Development Corporation	144	-	144
Divisional Secretariat	412	160	572
Municipal Council	32	-	32
Urban Settlement Development Authority	-	60	60
Total	-	468	-

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2024

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2,023 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)**		-	-	
	Non Revenue Receipts				
-	Treasury Imprests		1,710,808,000	1,744,858,000	ACA-3
-	Deposits		729,237,637	655,733,191	ACA-4
-	Advance Accounts		23,607,299	25,680,234	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,463,652,936**	**2,426,271,425**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**2,463,652,936**	**2,426,271,425**	
	Remittance to the Treasury (D)		**258,000,000**	**110,000,000**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**2,205,652,936**	**2,316,271,425**	
	Less: Expenditure				
	Recurrent Expenditure				
411,507,093	Wages, Salaries & Other Employment Benefits	5	405,430,061	360,320,160	ACA-2(ii)
174,046,908	Other Goods & Services	6	166,310,558	154,946,611	
3,200,000	Subsidies, Grants and Transfers	7	1,686,450	1,857,406	
-	Interest Payments	8	-	-	
300,000	Other Recurrent Expenditure	9	52,500	128,377	
589,054,000	**Total Recurrent Expenditure (F)**		**573,479,569**	**517,252,554**	
	Capital Expenditure				
13,800,000	Rehabilitation & Improvement of Capital Assets	10	13,746,550	14,879,199	ACA-2(ii)
6,000,000	Acquisition of Capital Assets	11	5,904,977	1,890,775	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
900,000	Capacity Building	14	900,000	834,013	
-	Other Capital Expenditure	15	-	39,350	
20,700,000	**Total Capital Expenditure (G)**		**20,551,527**	**17,643,337**	
	Deposit Payments		819,078,750	1,384,230,520	ACA-4
	Advance Payments		26,739,931	23,994,736	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**845,818,681**	**1,408,225,256**	
	Total Expenditure I = (F+G+H)		**1,439,849,777**	**1,943,121,147**	
	Balance as at 31st December J = (E-I)		**765,803,159**	**373,150,278**	
	Balance as per the Imprest Adjustment Statement		764,038,537	373,150,278	ACA-7
	Imprest Balance as at 31st December		1,764,622	-	ACA-3
			-	-	

3.2 Statement of Financial Position

As at 31st December 2024

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	872,812,849	849,295,652
Financial Assets			
Advance Accounts	ACA-5/5(a)	67,002,513	63,869,881
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**939,815,362**	**913,165,533**
Net Assets / Equity			
Net Worth to Treasury		(486,042,816)	(577,251,939)
Property, Plant & Equipment Reserve		872,812,849	849,295,652
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	551,280,707	641,121,820
Unsettled Imprest Balance	ACA-3	1,764,622	-
Total Liabilities		**939,815,362**	**913,165,533**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from **01** to **34** and Annexures to accounts presented in pages from **35** to 67 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 Finacial 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	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 2025/02/26	Date : 24.02.2025	Date : 2025.02.21
Ranjith Ariyaratne Secretary Ministry of Urban Development, Construction and Housing 12th floor, "Sethsiripaya" (Stage 11), Battaramulla.	Eng. K.G. Sandya Kumudini Director General of Buildings Department of Buildings "Sethsiripaya" Battaramulla	K.K. Anil Kannangara Chief Accountant Department of Buildings "Sethsiripaya" Battaramulla.

3.3 Statement of Cash Flows

ACA-C

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

	Actual	
	2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	280,688,300	272,495,073
Imprest Received	1,710,808,000	1,744,858,000
Recoveries from Advance	22,465,620	23,878,266
Deposit Received	729,237,637	655,733,192
Total Cash generated from Operations (A)	**2,743,199,557**	**2,696,964,530**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	569,621,194	513,030,848
Subsidies & Transfer Payments	1,686,450	1,857,406
Expenditure incurred on behalf of Other Heads	1,045,683,687	646,295,305
Imprest Settlement to Treasury	258,000,000	110,000,000
Advance Payments	26,813,327	23,907,114
Deposit Payments	819,078,750	1,384,230,520
Total Cash disbursed for Operations (B)	**2,720,883,408**	**2,679,321,193**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**22,316,149**	**17,643,337**
Cash Flows from Investing Activities		
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	20,551,527	17,643,337
Total Cash disbursed for Investing Activities (E)	**20,551,527**	**17,643,337**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(20,551,527)**	**(17,643,337)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**1,764,622**	-
Cash Flows from Fianacing 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)	**1,764,622**	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

Basis of Reporting

1. Purpose of Preparation

   The Financial Statements have been prepared in accordance with Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024.

2. Reporting Period

   The reporting period for these financial statements is from 01st January to 31st December 2024.

3. Basis of Measurement

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

   The figures of the financial statements are presented in Sri Lankan 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 associated with 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 reserve account is the corresponding account of property, plant and Equipment.

7. Cash and Cash Equivalents

   Cash and cash equivalents include local currency notes and coins in hand as at 31st December 2024.

- In case where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under “Reporting Basis”.

- Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

3.5 Performance of the Revenue Collection

Rs……………….

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
	NOT APPICABLE				

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation (Rs)		Actual Expenditure (Rs)	Allocation Utilization as a % of Final Allocation
	Original	**Final**		
Recurrent	568,400,000.00	589,054,000.00	573,479,568.56	97.36%
Capital	20,700,000.00	20,700,000.00	20,551,526.74	99.28%

3.6a 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

No	Department/ Ministry	No of Projects	Received funds 2023	Total Expenditure up to 31/12/2023	Balance	Progress (%)
1	Election Commission	07	27,798,015.08	27,798,015.08	-	100
2	Department of Police	20	363,153,478.05	363,153,478.05	-	100
3	Department of Land Use Policy Planning	02	386,117.99	386,117.99	-	100
4	Department of National Museum	08	78,225,564.61	78,225,564.61	-	100
5	Department of Sri Lanka Customs	01	592,067.19	592,067.19	-	100
6	Department of Ayurveda	11	85,304,316.57	85,304,316.57	-	100
7	Ministry of public Security	02	17,487,284.25	17,487,284.25	-	100
8	Department of post	03	71,164,000.00	71,164,000.00	-	100
9	Ministry of Health	32	303,959,134.73	303,959,134.73	-	100
10	Department of Export Agriculture	02	11,711,022.16	11,711,022.16	-	100
11	Ministry of Justice and National Integration	02	28,703,698.22	28,703,698.22	-	100
12	Ministry of Sports and Youth Affairs	07	5,599,124.23	5,599,124.23	-	100
13	Ministry of Buddhasasana Religious and Cultural Affairs	05	11,872,362.32	11,872,362.32	-	100
14	Department of Excise	01	6,053,016.41	6,053,016.41	-	100
15	Department of Textile	01	8,156,000.00	8,156,000.00	-	100
16	Department of Inland Revenue	01	3,519,054.00	3,519,054.00	-	100
17	Department of Social Service	01	11,775,000.00	11,775,000.00	-	100
18	Department of Census and Statistics	07	7,753,183.59	7,753,183.59	-	100
19	Ministry of Industry and Entrepreneurship Development	01	-	-	-	-
20	Department of the Commissioner General of Lands	01	-	-	-	-
Total		**115**	**1,043,212,439.40**	**1,043,212,439.40**		

3.7 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024 (Rs)	Balance Per Financial Position Report as at 31.12.2024 (Rs)	Yet to be Accounted	Reporting Progress as a %
9151	Buildings and Structures	121,344,330.71	121,344,330.71	-	100
9152	Machinery and Equipment	279,133,766.84	279,133,766.84	-	100
9153	Land	465,998,355.60	465,998,355.60	-	100
9154	Intangible Assets	6,236,396.22	6,236,396.22	-	100
9155	Biological Assets	-	-	-	-
9160	Work in Progress	100,000.00	100,000.00	-	100
9180	Lease Assets	-	-	-	-

3.8 Auditor General's Report ***

CAE/A/BD/FS/2024/01 29 May 2025

Director General
Department of Building

Head 309 - Report of the Auditor General on the Financial Statements of the Department of Building for the year ended 31 December 2024 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Qualified Audit Opinion

Head 309 - The audit of the financial statements of the Department of Building for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, the statement of financial performance and cash flow statement for the year then 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 provisions of the National Audit Act, No. 19 of 2018. This report includes my comments and observations on the financial statements of the Department of Building issues in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018. A detailed management report that to be issued to the Accounting Officer in terms of Sub-section 11 (2) of the National Audit Act, No. 19 of 2018 was issued on 28 May 2025. A report in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018 will be tabled in Parliament in due course.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Department of Building as at 31 December 2024, and of its financial performance and cash flow for the year then ended in accordance with Basis of Preparation of Financial Statements as mentioned in Note 01 to the financial statements.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities of the Financial Statements, are further described in the Auditor's Responsibilities section. I believe that 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 of these financial statements. The financial statements of the Department of Buildings have been prepared for the use of the General Treasury and Parliament in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the General Treasury and Parliament of Sri Lanka. My opinion in this regard is not qualified.

1.4 Responsibilities of Chief Accounting Officer and Accounting Officer for the Financial Statements

Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 and for such internal control 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 annual and periodic financial statements to be prepared.

As per Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department exists 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 as a whole are free from material misstatement, whether due to fraud or error, and to issue the report of the Auditor General 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, and its materiality depends on the influence on economic decisions taken by users 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 skepticism throughout the audit. I also:

- ❖ Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements 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 in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing 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 Imprest Reconciliation Statement

In accordance with paragraph 07.11 of the Public Accounts Guidelines No. 06/2024 dated 16 December 2024, the imprest reconciliation statement should have been prepared as per the ACA -7 Format. However, the amount of Rs. 2,736,616, which was refunded from the income collected on behalf of other institutions, was incorrectly stated in the imprest reconciliation statement as income collected on behalf of the reporting entity.

1.6.2 Non-financial assets

Due to the absence of valuation values for 18 lands and 26 buildings owned by the Department, the value of lands and buildings shown in the financial statements (ACA-6 / SA-82) had been understated.

1.6.3 Imprest Management

The unsettled imprest balance as at the end of the year under review in respect of Imprest Account No. 67/24 was Rs. 1,764,622. The reasons for unsettlement of the imprest had not been shown in the ACA-3 form to the financial statements.

1.6.4 Non-maintenance of Registers and Books

	Type of Register	Relevant Regulation	Observation
(a)	Public Officer's Security Register	Provisions of Financial Regulation 880	Not maintained up to date
(b)	Official Quarters Waiting List	Section 4.3.3 of Chapter XIX of the Establishment Code	Not maintained up to date

2. Report on Other Legal Requirements

I declare the following matters in accordance with Section 6 (1) (d) and Section 38 of National Audit Act, No. 19 of 2018.

(a) Financial Statements are consistent with the previous year,

(b) The recommendations made by me with regard to the previous year financial statements had been implemented for,

3. Financial Review

3.1 Utilization of Provisions

In the absence of proper study and planning in the preparation of budget estimates, provisions ranging from 55 percent to 83 percent in 04 expenditure items had been saved.

3.2 Execution of projects from the allocations of other Ministries and Departments

There were delays in the execution of 03 construction contracts worth Rs. 1,282 million awarded to the Department of Buildings by government and semi-government institutions during the last 04 years and the construction progress remained at a poor level.

3.3 Incurring Liabilities and Commitments

(a) Liabilities amounting to Rs. 81,270 and Rs. 300,536 in respect of expenditure item 309-1-1-1301 and 309-2-2-1301 respectively were not disclosed in the statement of liabilities and commitments to the financial statements.

(b) According to the Financial Regulation 94 (1), it was stated that except where otherwise provided for, no expenditure or commitment shall be incurred by any Department for work, service or supply unless financial provision exists. However, due to the preparation of estimates without proper study and planning, a liability of Rs. 79,743 had been incurred by exceeding the saving of Rs. 1,527 in the expenditure Item 309-1-1301.

3.4 Expenditure Management

Due to the preparation of the annual budget estimates without proper study and planning, the estimated provisions of Rs. 2,000,000 and Rs. 100,000 made under Expenditure Item 309-1-1-1304 and 309-2-2-1703 respectively had remained unutilized and entire provisions were saved.

3.5 Non -compliance with Laws, Rules and Regulations.

Reference to Laws, Rules and Regulations	Non-compliance
(a) Financial Regulations of the Government of Democratic Socialist Republic of Sri Lanka Financial Regulation 1645	Vehicle log books had not been maintained up to date
(b) Government Procurement Guidelines 8.8.1 (a)	The unsuccessful bidders were not informed by pointing out the specific shortcomings in the bids and the reasons for the failure of the bids.
(c) Circular No. 30/2016 of the Secretary to the Ministry of Public Administration dated 29.12.2016	Fuel testing should be repeated after a period of 12 months or after driving a distance of 25,000 km or after a major engine repair, whichever occurs first. However, no fuel testing had been conducted with regard to 04 vehicles of the Department.

3.6 Deposits

(a) Although in terms of F.R 571(2), all lapsed deposits should be credited to the Government Revenue, such action had not been taken in respect of lapsed deposits amounting to Rs. 12,140,274 relating to deposit account No. 6000-0-0-16-033 for year 2018 to the year 2022.

(b) According to F.R. 571 (3), the money held in suspense in a deposit account, pending receipt of particulars, should not be left in deposit to be treated as lapsed deposits, but should be credited to the proper account or to the Government revenue as the case may be, or refunded as soon as possible. However, an amount of Rs. 31,228,168 received as deposits for construction projects in the years 2020 and 2021 had been deposited in the General Deposit Account of the Department without taking the above action.

4. Operating Review

4.1. Vision and Mission

To provide excellent services for the development of public sector building works by provision of architectural design, engineering design, construction, maintenance, project management and technical assistance ensuring technical accountability in quality, economy, functionality and soundness for the total satisfaction of the stakeholders by a team of dedicated multidisciplinary professionals.

4.1.1 Performance

According to Financial Regulation 787, the general rule is that the Department (Department of Buildings) is responsible for the execution of all government construction and improvement works. In order to carry out the above functions and other construction works, the Department has a staff consisting of 70 senior level engineers, 14 senior level architects and 105 planners, quantity surveyors and technical officers as at 31 December 2024. However, the performance was at vary weak level as mentioned below.

(a) Issuance of certificates assuring that the property is safe for occupancy.

In terms of sub-section 3 (3)(1) of the Condominium Rights (Special Provisions) Act No. 23 of 2018 dated 15 August 2018, the Director General of the Department of Buildings issued a written statement at the time of registration of the condominiums assuring that the condominium properties are safe for registration. Section 2 of the above Act stated that this Act should be implemented for a period of five years from the date of commencement and although that period had been completed by 18 August 2023, the desired activities had not been completed due to the non-issuance of safety certificates.

(b) Construction projects not achieving desired level of completion

(i) Temporary housing construction project at Madu Church premises in Mannar

A sum of Rs. 300 million was obtained on 15 November 2018 under the assistance of the Government of India for the construction of 300 houses at a low cost for the devotees visiting Madu for the pilgrimage season. The Department of Buildings had been appointed as the consultant for this project and a Memorandum of Understanding had been signed between the Ministry of Tourism Development and Christian Religious Affairs and the Department of Buildings. The following observations are made in this regard.

- ❖ It was observed that the land on which the buildings will be constructed is a muddy land where water is retained and reports had not been submitted that the land had been inspected before construction. Although the original plan was to complete 300 housing units in 25 two-storey buildings with 12 houses each, it was later agreed to complete the work as single-storey houses, resulting in unnecessary expenditure on the foundations used for the houses that had initially started work.

- ❖ During the physical inspection, it was observed that the washed-up sand prepared at the work site was used for the construction of buildings and for the manufacture of cement stones. During the inspection conducted by a laboratory at the University of Jaffna on 09 March 2024, it was found that the hollow cement stones used for construction had not been contained the required compressive strength. Accordingly, it was observed that the buildings constructed using these stones were not in the required standard. It was further observed that although it was informed that sufficient sand would be provided to the contractor through the intervention of the Divisional Secretary, the audit observed that the sand stocks so provided had not been utilized for these constructions.

- ❖ The Department of Buildings had informed the relevant ministry and the client institution, that the project could not be completed as agreed by 31 December 2024 due to insufficient provision of raw materials, machinery and labor. However, the necessary steps had not been taken for that purpose.

- ❖ During the physical audit inspection, it was observed that 04 building units consisting of 08 houses had constructed up to the lintel level and only the foundations had been laid for the remaining buildings. The audit observed that the full-time staff and trained workers as per the MoU had not been deployed to the work site as of the audit date on 05 December 2024. Accordingly, the financial progress and physical progress were 23 percent and 47 percent respectively.

(ii) Project to construct a Palmyra model farm to diversify the Palmyra industry and use it as a tourist center.

The Palmyra Development Board selected the Department of Buildings as the consultants on 31 March 2021 to commence a project to diversify the Palmyra industry and use it as a tourist center and construct a Palmyra model farm

- ❖ The engineering estimate for the construction of the project was Rs. 18,029,000, but the estimated cost in the newspaper advertisement inviting bids for the project was Rs. 23 million.

- ❖ Only two bidders submitted bids and the bid value of the selected bidder was 9.58 percent higher than the engineering estimate and the new contract value was Rs. 19,756,134. Although the agreements were signed between the Department and the contractor on 23 November 2021, a performance security had not been submitted even though it was required to be submitted before signing the agreements as per the letter of acceptance.

- ❖ On 26 July 2021, the Chief Engineer Zone No. 06 had requested the Director (Engineering Plans) to provide plans for architectural, structural, electrical and water supply, but work on the project had not commenced as of 03 November 2021 due to non-provision of the relevant plans.

- ❖ The contractor had abandoned the project construction since 12 July 2022 and the Chief Engineer of Zone No. 06 had reported that the construction progress was 30 percent as of 15 August 2022. At that time, the certified work value of the project was Rs. 4,964,868 and that the Secretary to the Ministry of Plantation Industries had been informed by the Director General of Buildings in his letter No. 2-3-14-382 dated 19 October 2022, a new contractor was expected to be selected and the project was expected to be completed after the re-procurement process, , but the project had not been resumed until 02 September 2024.

- ❖ Out of the money provided to the Department of Buildings for the construction of the project, unutilized amount as at the date of audit on 30 September 2022 was Rs. 12,677,762 and this money was held in the Departmental Deposit Account until 02 September 2024.

(iii) Colombo Municipal Traffic Building Construction Project

The Department of Buildings was entrusted with the management of the project for the construction of the Municipal Traffic Building with a total estimated cost of Rs. 376,587,327 under the transfer of part of the building construction and improvement projects of the Sri Lanka Police to the Department of Buildings by Cabinet Paper No. 16/1676/702/003-XXVII and Cabinet Circular No. 10/08/2016/10 dated 18 August 2016. Accordingly, the procurement was carried out on the basis of the National Competitive Bidding System and only one contractor submitted a bid of Rs. 416,589,070. The following observations are made.

- The Procurement Committee had held discussions with the contractor in March 2017 and it was stated that a C2 grade or above was a qualifying criterion for submitting bids and it should be valid at the time of award of the contract. However, the Technical Evaluation Committee report stated that the contractor had a CS2 grade valid only until 2017 February 18. The Technical Evaluation Committee and Procurement Committee appointed by the Cabinet of Ministers had recommended the award of the contract to the above contractor, who did not meet the minimum qualifications by 15 September 2017 for a contract value of Rs. 388,587,320.

- Although the experience and past performance of bidders on similar contracts, financial resources and the ability and resources of bidders to successfully execute the contract are specified as pre-qualification criteria in accordance with 3.12.2 of the Procurement Guidelines, the audit did not revealed the evidence that these were taken into account in the bid evaluation process.

- According to the letter dated 20 February 2020 from the Chief Engineer, Western South, to the Consultant, steel bars of a different type had been used for slab, beams, columns, lift wall without approval and the concrete work on the seventh floor had already been completed. The 25mm bars of approved quality that had been supplied for the work were also stated to be old and corroded. The audit could not be satisfied with the quality and durability of the building being constructed using unapproved steel bars.

- The contract was cancelled due to the withdrawal of the foreign partner of the contracting company and the insolvency of the contracting company and at that time the physical progress was only 46 percent.

4.1.2 Annual Performance Report

In terms of sub-section 47 (4) of the Public Finance Management Act, No. 44 of 2024, the Annual Performance Report shall be published 180 days or earlier after the end of the financial year, and the Annual Performance Report had not been prepared in accordance with the format specified in Guideline No. 14 issued by the Department of Public Finance in terms of paragraph 10 (02) of the Public Finance Circular No. 2/2020 dated 28 August 2020 and submitted for audit along with the Annual Financial Statement in terms of section 16 (02) of the National Audit Act, No. 19 of 2018.

4.2 Asset Management

(a) Part of the land belongs to the Nuwara-Eliya Circuit Bungalow had been occupied by unauthorized persons and the said land had not been surveyed and title deeds had not been obtained.

(b) The Diyathalawa land owned by the Department has been acquired by the Divisional Secretary and despite the announcement that a land in Haputale Ibban Ara area is to be given instead, no action has been taken to obtain the deeds so far.

4.3 Management Weaknesses

(a) Outstanding Advance Balances of Public Officers

i. Sums of Rs. 115,861 and Rs. 151,215 due from two officials who retired in the years 2017 and 2022 had not been recovered so far.

ii. A sum of Rs. 330,234 was to be recovered from an officer who was suspended in the year 2023. However, no action had been taken to recover that loan balance so far.

iii. Although a balance of Rs. 121,439 was to be recovered from an officer who had left the service in the years 2022 and 2023, no action had been taken to recover that balance even from the guarantors.

(b) It was observed that action had not been taken to take over the ownership of 04 vehicles worth Rs. 30.4 million purchased under the lease basis to the department even though the lease period had expired.

5. Sustainable Development

The United Nations 2030 Agenda for Sustainable Development requires every government institution to work towards achieving the goal of increasing the share of renewable energy in the world's energy mix by 2030, and during the year under review, all newly constructed and renovated government buildings were to be equipped with facilities that generate renewable energy using solar power, meeting 25 percent of their energy needs.

It was observed that the following key activities to achieve these goals had not been implemented by the end of the year under review

(a) Educating the client institution about the use of solar power as a renewable energy source and thereby meeting a part of the energy requirement of the proposed building.

(b) Expanding the ease and space of installing solar panels, setting criteria as an integral part of the basic building design.

(c) Contribute primarily to the enactment of laws and regulations that a part of the energy requirement of all government buildings should be met by using solar power.

6. Human Resource Management

6.1 Approved Cadre, Actual Cadre, and Expenditure on Personnel Emoluments

The approved, actual and vacant cadre of the Department as on 31 December 20224 are given below.

Staff Category	Approved Cadre	Actual Cadre Permanent	Number of Vacancies
Senior level	126	97	29
Tertiary level	24	03	21
Secondary level	309	249	60
Primary level	178	134	44
Total	**637**	**483**	**154**

There are 154 vacancies in the organization and the Department had failed to fill these vacancies even to date.

Sign: H. A. D. Chandani
Senior Assistant Auditor General
for Auditor General (Acting)

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%	Less than 50 %
Sketches produced		76.6%		
Drawing produced		83.3%		
Project completed (No of projects)	92%			
Project completed value base (construction)		77%		
Project completed value base (Maintenance)	100%			
Project completed value base (Project Management)			72%	

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

5.1 Indicate the Identified Respective Sustainable Developments Goals

Goal/Object	Target	Indicator	Progress of the achievement
Preparing specifications and preliminary estimates for solar panels according to roof area for 05 client institutions in 2024 - SDG 07	Reducing electricity demand by generating renewable energy using solar power	Installation of solar panels for the requested client institution	1. **District Secretariat, Homagama** Engineering Estimate, Design and Technical Specifications were submitted. Tenders will be called by client. Documents given. 2. **Postal Building, Polonnaruwa** Engineering Estimate, Design and Technical specifications were submitted. Tenders will be called by Department of Buildings (CEZ4) 3. **Circuit Bungalow at General Hospital, Ampara** Engineering Estimate, Design and Technical Specifications were submitted. Tenders will be called by Department of Buildings(CEZ4) 4. **Court Complex, Theldeniya** Engineering Estimate, Design and Technical Specifications were submitted. Estimate not approved. 5. **Sri Lanka anti-Doping Agency** Engineering Estimate submitted. Estimate not approved.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Casual/Contract	Vacancies/(Excess)
Senior	126	97	0	29
Territory	24	3	0	21
Secondary	309	249	0	60
Primary	178	134	3	44
Total	**637**	**483**	**3**	**154**

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

- Department of Buildings plays a huge role on behalf of the government construction sector and performs maintenance works in many government buildings.
- Due to shortage of technical staff there are so many difficulties in implementation of projects.
- Out of 637 approved cardre for the department only 486 employees are working as at 31/12/2024.
- If necessary approvals and assignments were obtained to fill the necessary technical posts or positions, the project activities could be carried out more efficiently.

6.3 Human Resource Development

No.	Name of the Training Program	No. of Staff trained	Duration of the Programme	Total Investment (Rs)		Nature of the Programme- Abroad/ Local	Output/ Knowledge Gained
				Local	Foreign		
1	Evidence Based Decision Making Programme:- Research on to Practice	01	01 Day	-		Local	
2	Msc./PG. Diploma in Building Services Engineering (BSE) 2023/2024	01	02 Years	200,000.00		Local	
3	Postgraduate Programme in Structural Engineering	01	02 Years	50,000.00		Local	
4	CPD Course on Project Management Professional (PMP) Certification - Knowledge Sharing no. 02	13	01 Day	-		Local	
5	Vertical Transportation Systems (VTS) in Buildings-2024 CPD Course	01	13 Days	23,500.00		Local	
6	MSC. In Project Management	01	01 Year	204,900.00		Local	
7	Establishment of the Allergy Immunology and Cell Biology unit Affiliated to the University of Sri Jayawardenapura	05	01 Day	-		Local	
8	Workshop on Desktop Database Management in MS Access	02	02 Days	26,000.00		Local	
9	Invitation to a Government-to-Government (G2G) Exchange and seminar on Japanese Johkasou for Improving the water Environment in Sri Lanka	04	01 Day	-		Local	
10	Training Courses on computer Aided Draughting & 3D Modeling using AutoCAD	01	12 Days	30,000.00		Local	

No.	Name of the Training Program	No. of Staff trained	Duration of the Programme	Total Investment (Rs)		Nature of the Programme- Abroad/ Local	Output/ Knowledge Gained
				Local	Foreign		
11	Invitation to take part in National Engineering Conference 2004 organized by the Institute of Engineers Sri Lanka (IESL)	05	01 Day	-		Local	
12	Price Fluctuation of the work Contractors in the construction Industry	09	01 Day	36,000.00		Local	
13	Awareness Program on Right to Information Act	14	01 Day	-		Local	
14	One day Seminar on Fundamental of Building Construction Technology	06	01 Day	30,000.00		Local	
15	Administrative Officer Capacity Development	01	03 Days	15,000.00		Local	
16	Duties and Responsibilities of Office Assistants	02	02 Days	26,000.00		Local	
17	Board of Survey, Losses & Write-Offs	01	02 Days	13,000.00		Local	
18	Gender-Based Violence Prevention and Domestic Violence Prevention Act awareness for workplace officers	04	01 Day	-		Local	
19	One Day Seminar on Construction Contracts Law & Dispute Resolution Practice in Sri Lanka	05	01 Day	25,000.00		Local	
20	Right to Information Programme	08	01 Day	20,000.00		Local	
21	Workshop on Google Apps and AI Tools for work Place Productivity	04	01 Day	30,000.00		Local	
22	Concrete Mix Designs	01	02 Days	25,000.00		Local	
23	CPD Course "HVAC Design Specific to Healthcare Applications-2024"	01	02 Days	10,600.00		Local	
24	One day seminar on Construction Safety	02	01 Day	10,000.00		Local	
25	Msc in Construction Law & Dispute Resolution Programme	01	01 Year	125,000.00		Local	
26	Technical Session on Steel Roofing	44	01 Day	-		Local	
27	Tamil Languages Training Programme	21	70 Hours	52,500.00		Local	

No.	Name of the Training Program	No. of Staff trained	Duration of the Programme	Total Investment (Rs)		Nature of the Programme- Abroad/ Local	Output/ Knowledge Gained
				Local	Foreign		
28	Promoting Startups in Developing Economics through Innovation and Incubation Indian Progrmme	01	20 Day	-		Abroad	
29	Training Slots under the Indian Technical & Economic Cooperation (ITEC) Scholarship Scheme of the Ministry of External Affairs, Government of India for the Year 2024 (Online –Short term)	01	13 Days	-		Abroad	
30	Realizing the Right to Adequate Housing in the Context of Habitat III New Urban Agenda Polocies, Planning & Practical Programme in India	01	19 Days	-		Abroad	

Summary of Human Resource Development

Service Category	Number of employees	Total investment (Rs.)	
		Local	Foreign
Engineering	77	494,600.00	-
Administrative	1	-	-
Internal Audit	1	-	-
Architectural	11	204,900.00	-
Draught Person (Technical)	10	30,000.00	-
Management Service (Supra)	1	15,000.00	-
Technical Officer (Technical)	28	67,500.00	-
Development Officer	4	39,000.00	-
Management Services Officer	4	-	-
Primary Non-technical	23	78,500.00	-
Management Service (Technical)	2	23,000.00	-

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
01	**The following Financial Statements / accounts have been submitted on due date**			
1 .l	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts(Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
I .5	Special Advance Accounts	Not Applicable		
1.6	Others	-		
02	**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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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	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 I 1.05.2014 in using the Government Payroll Software Package	Complied		
04	**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 dale	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
05	**Audit queries**			
5. I	All the audit queries has been replied within the specified time by the Auditor General	Complied		
06	**Internal Audit**			
6. I	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 to. 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		
07	**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 I -2019	Complied		
08	**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 1iaison 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 afore said circular	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
8.3	The boards of survey were 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	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Applicable		
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	Complied		
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
11	**Utilization of Provisions**			
11.1	The provisions allocated load been spent without exceeding the limit	Complied		
I I.2	The liabilities not exceeding the provision that remained at the end of the year as per the FR 94(I)	Complied		
12	**Advance Account of Public Officers**			
12. I	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
13	**General Deposit Account**			
13. 1	The action had been taken as per E. R.57 1 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 TSHD	Complied		
14.2	The ad—hoc sub imprests issued as PerF.R.371settled within one month from the Completion of the task	Complied		
14.3	4 he ad-hoc sub imprests had been issued exceeding the line it approved as per F. R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury book s monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms other regulations	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 Applicable		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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		
l 6.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Providing 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	Reports have been submitted twice a year or once a year as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizen's / 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		
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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	Not Complied	Inadequate provision under training expenditure head	
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 to 6.5of the afore said Circular	Complied		
20	**Responding to 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