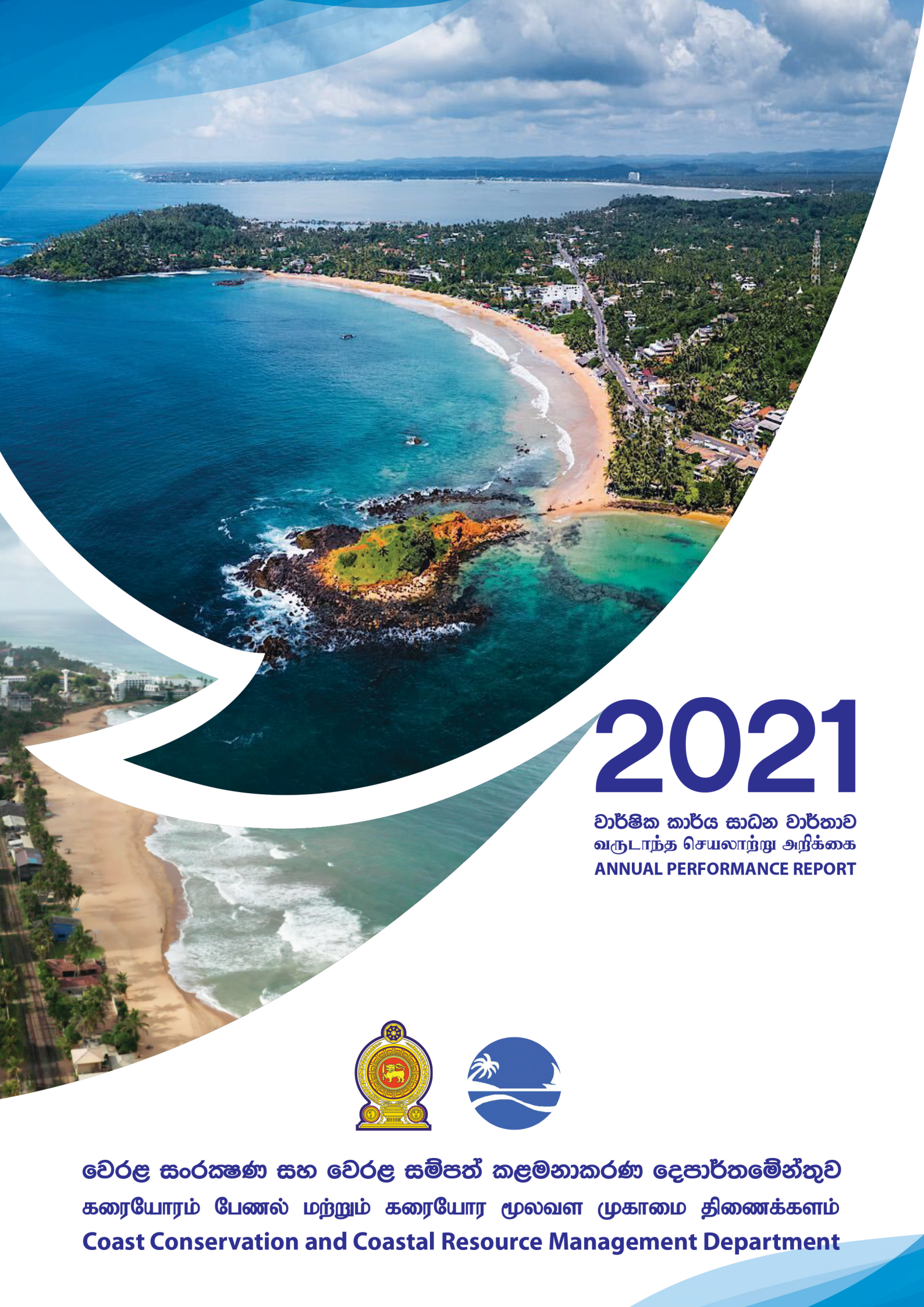




2021

வார்டிக கார்டு காதல வார்டல
வருடாந்த செயலாற்று அறிக்கை
ANNUAL PERFORMANCE REPORT



வெரலு கஃரணலு கல வெரலு கலீகந் கலுலுலாகரலு டெகார்டுலேஜ்லு
கரையோரம் பேணல் மற்றும் கரையோர மூலவள முகாமை திணைக்களம்
Coast Conservation and Coastal Resource Management Department

2021

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Coast Conservation and Coastal Resource Management Department

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Chapter 01

Institutional Profile/Executive Summary

1.1 Introduction

Coast Protection Unit was established in 1963 under the Colombo Port Commission and in 1978 Coast Conservation Division was set up under the Ministry of Fisheries. With the aim of conserving the coast and creating safe and sustainable development opportunities based on the high valued economical resources that exist in the coast of Sri Lanka thus the Coast Conservation Division was upgraded to an “A Grade Department” on 1st of January 1984. As such coastal stabilization projects are being allocated the highest expense out of the department’s annual budget to conserve the coastal zone of the island. Management of shoreline by effective coastal stabilization schemes contribute for the sustainable developments while management of coastal resources and developments maintain the standards of the coastal environment which are equally important and subsequently Coast Conservation and Coastal Zone Management Act No. 57 of 1981 was implemented and administration, control, custody and management of the coastal zone is vested to the Democratic Socialist Republic of Sri Lanka. Further Act No: 57 of 1981 was amended by Acts No: 64 of 1988 and No: 49 of 2011 and administration and implementation of the provisions in Act, formulation and execution of schemes for Coast Conservation and Coastal Zone Management and preparation of Coastal Zone Management Plan and other duties and functions including in Section 4 of the Act are vested to the Director General of Coast Conservation and Coastal Resource Management.

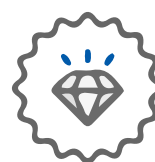
1.2 Vision, Mission, Objectives

*Vision*

Sri Lanka to achieve the prime status among countries in South Asian region by sustainable management of coastal resources and having attractive, safe and leisure beaches.

*Mission*

The Sustainable development of the coastal resources and the management of coastal process through optimize social, economic and environmental status of Sri Lanka.

*Objectives*

1. To improve status of the costal environment.
2. To develop and manage the coastal zone
3. Safeguard coastal infrastructure & risks reduction of coastal communities.
4. To improve the living standards of coastal communities and coastal resource users.
5. To promote and facilitate economic development based upon coastal resources.

1.3 Key Functions

1. Mitigating immediate impacts of coastal erosion.
2. Providing long term coast protection solutions.
3. Preparation of shoreline management strategies.
4. Carry out coastal investigation.
5. Carry out costal wave measurement studies.
6. Implementation of coastal research program.
7. Monitoring of near-shore bathymetry changes.
8. Updating Coastal Design Guidelines.
9. Coastal monitoring and evaluation.
10. Promoting sustainable coastal user friendly coastal construction.
11. Providing guidance in construction of marine structure within the coastal zone.
12. Preparation of costal Hazard Maps (Tsunami, sea level rise, storm surge & coastal erosion).
13. Providing coast protection design review for external parties.
14. Providing design assistance for river outlet management structures.
15. Conducting coastal water quality monitoring program.
16. Updating Coastal Zone Management Plan.
17. Controlling coral mining and beach sand mining.
18. Conducting environmental impact assessment for coastal development.
19. Ensuring compliance of permit conditions for development activities.
20. Enhancing awareness of coastal issues, including Curriculum development for schools.
21. Promoting community participation in coastal resource management.
22. Implementing special area management sites to improve the livelihoods of the communities through participatory coastal management.
23. Declaration of the Affected Areas, Conservation Areas and Special Management Areas and proper management of such areas.
24. Establish Beach parks.
25. Preparation of the Coastal Access Plan and facilitating Coastal access.
26. Control the illegal construction and illegal filling of land or water bodies within the coastal zone.

The Coast Conservation Department which had been under the Ministry of Fisheries & Aquatic Resource Development was assigned to the Ministry of Ports & Aviation by the Extra Ordinary Gazette notification number 1651/20 dated 30th April, 2010.

The Coast Conservation Department was assigned to the Ministry of Defence by the Extra Ordinary Gazette notification number 1681/3 dated 22nd November, 2010 and since then the department is under the same ministry. The name of the Ministry of Defence was changed as "Ministry of Defence & Urban Development" with effect from 07th October 2011.

Coast Conservation (Amendment) Act No. 49 of 2011 approved by the Parliament and new amendment was implemented with effect from December 2011. According to the Amendment Act the word "Coast Conservation" was substituted by the word "Coast Conservation & Coastal Resource Management".

According to that amendment the name of the Department was changed as "Coast Conservation & Coastal Resource Management".

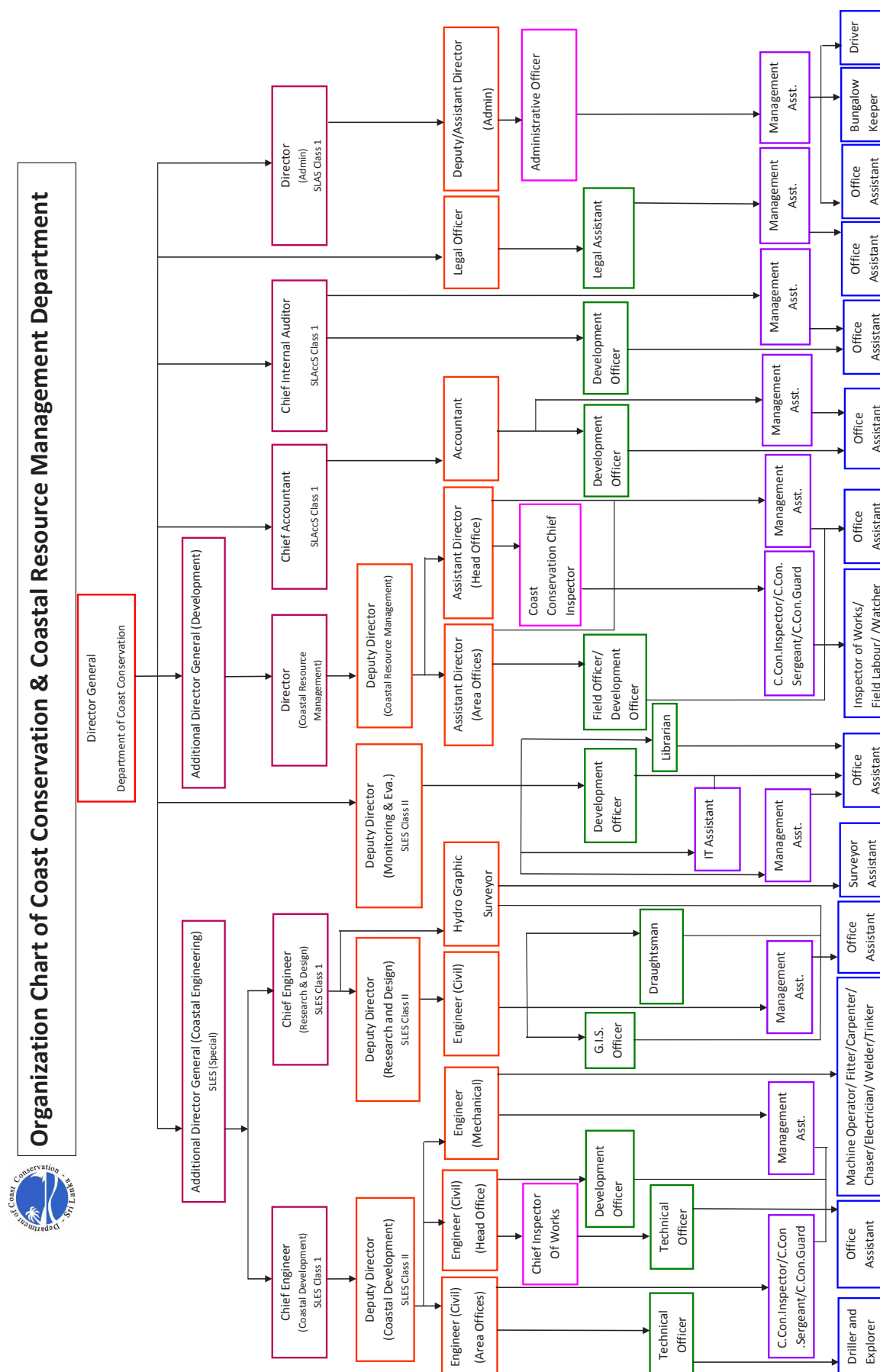
The amended Act has also made several new legal provisions to the Coast Conservation & Coastal Resource Management Act, and according to the new amends the duties of the Department has expanded.

- Area of the coastal zone has extended according to the amended act.
- Permission granted by law for preparation of Coast Conservation and Coastal Resource Management Plan
- New legal provision to declare affected area, conservation area, beach parks and special management area and prepare of regulations.
- New legal provision to take action and remove unauthorized filling in the coastal zone.
- Increase power of police officers to control illegal development activities in the coastal zone.
- Fine has been increased and bail not be allowed by magistrate for unauthorized development activities.
- Establish a coastal protection reward fund for motivation of the officers who engaged in controlling the illegal development activities in the coastal zone.

Again, the Coast Conservation & Coastal Resource Management Department was assigned to the Ministry of Mahaweli Development and Environment by the Extra Ordinary Gazette notification number 1933/13 dated 21st September, 2015.

Thereafter again this Department was assigned under the Ministry of Environment and Wildlife Resources by the Extraordinary Gazette Notification No. 2153/12 dated 10.12.2019. In 2020.08.02 by the Extraordinary Gazette Notification No. 2187/27 the State Ministry of Urban Development, Coast Conservation, Waste Disposal and Community cleanliness was again taken under the Ministry of Urban Development and Housing.

1.4 Organizational Chart



1.5 Departments under the Ministry / Main Divisions of the Department / Divisional Secretariats of the District Secretariat.**1.6 Institutions/Funds coming under the Ministry / Department / Provincial Council****1.7 Details of the Foreign Funded Projects (if any)**

- | | | |
|--|---|----------------|
| a) Name of the Project | } | Not Applicable |
| b) Donor Agency | | |
| c) Estimated Cost of the Project – Rs.Mn | | |
| d) Project Duration | | |

Progress and the Future Outlook

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Problems that have Arisen
Improving and Rehabilitating Major Assets.	2001	Rehabilitation of Office and Accommodation.	8.00	F.P. 564,775.00	7.06%	
				P.P. Carrying out repairs in the regional offices		
	2002	Maintenance of Plant Machinery and Other Equipment	5.00	F.P. 4,987,146.27	99.74%	
				P.P. Repair of 08 Excavators and Loaders		
	2003	Vehicle	6.00	F.P. 5,874,127.12	99.74%	
				P.P. Repair of 22 vehicles		
Sub Total			19.00	11,426,048.39	60.14%	
Acquisition of Major Assets	2102	Furniture and Office Equipment	1.50	F.P. 395,685.00	26.38%	
				P.P. Purchase of Furniture, Electrical Equipment, Tablets and Office Equipment for Head Office and Regional Offices		
	2103	Purchase of Machinery and Other Equipment.	1.00	F.P. 941,035.00	94.10%	
				P.P. Purchase of spare parts for Excavators and Loaders		
	2104	Buildings	1.72	F.P. 1,722,751.61	99.74%	
			P.P. Payment for the construction contract of the Negombo Regional Office			
Sub Total			4.22	3,059,471.61	72.45%	

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Problems that have arisen
Developing Personal Ability.	2401	Training and Personal Development	0.60	F.P. 494,346.67	82.39%	
				P.P. Conducting 02 staff training programs		
		Sub Total	0.600	494,346.67	82.39%	
Coastal Engineering Investigations	2509	Coastal engineering design	0.10	F.P. 87,265.00	87.20%	
				P.P. Coastal Structural Designs - Arugambay, Sooriyamalwatta, Morawala, Pitiwana, Thoduwawa, Thalaimannar, Madilla, Polgahamulla, Nintavur, Karativu, Vakara, Kalido Completed.		
		Coastal Investigation	10.00	F.P. 4,331,562.08	43.30%	
				P.P. Atmospheric surveys of seabed at Kalutara-Angulana beach completed.		
		Coastal water quality inspection	3.00	F.P. 574,660.00	19.15%	
				P.P. Surveys are being carried out to test the quality of seawater in the Prithipura, Morawala, Eththukala and Negombo lagoons. These programs will be implemented in the year 2022 as well.		

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Problems that have Arisen
		Coastal data and Internet Activities	0.20	F.P: 30,000.00	15.00%	
				P.P: A study is being conducted to measure the tendency of salt water to enter rivers.		
		Koggala Beach Park, Phase II - Koggala, Galle	6.00	F.P: 6,013,157.08	100.00%	
				P.P: Has been completed		
		Artificial sand nutrition studies	3.00	F.P: 3,851,550.00	128.00%	
				P.P: NARA survey of Ratmalana related sand deposit for sand extraction projects.		
		Sub Total	22.30	14,888,194.16	66.76%	
Coastal Zone Management Program	2509	Coastal Pollution Reduction / Beach Cleaning	1.00	F.P: 888,425.00	88.84%	
				P.P: Cleaning programs were implemented at Preethipura, Negombo and Wellawatte beaches.		
		Identifying Manalkadu sand dunes in Jaffna as affected areas and gazetting as special areas	3.00	F.P: 876,525.00	29.22%	
				P.P: Payments have been made for surveying and making boundary posts		

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Problems that have arisen		
		Environmental education programs	3.00	F.P: 2,576,900.00	85.90%	Preparation of two television programs on the coastal environment. - Manalkadu sand dune and western and southern coastal environment		
		P.P:						
		Installation of Beach Screenshots - Prithipura, Gampaha	12.00	F.P: 286,700.00	2.40%	P.P: Continue to 2022		
		Construction of beach bathing place - Pihimbiya, Dickwella, Matara Tangalle	6.00	F.P: 4,992,400.00	83.21%	P.P: Continue to 2022		
		Boundary of Permanent Vegetation Lines. (Batticaloa, Puttalam, Trincomalee, Mullaitivu)	10.00	F.P: 9,041,000.00	90.41%	P.P: Marking of 119km in Batticaloa and 42km in Puttalam.		
		Restoration of mangrove belt	0.50	F.P: 100,000.00	20.00%	P.P: Cultivation of mangroves in the Nadativu and Sambaltivu lagoons of the Eastern Province		
		E - Permit and demolition of unauthorized structures	3.00	F.P: 3,800,000.00	126.00%	P.P: 1165 licenses and 04 EIAs and 06 IEEs issued.		
		Preparation of Coastal Access Road Plan	15.00	F.P: 14,111,250.00	94.08%	P.P: Identification of Coastal Access Roads 246, 379,169, 467 in Batticaloa, Trincomalee, Ampara and Colombo Districts respectively.		
		Sub Total				53.50	36,673,200.00	68.55%

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Prob- lems that have Arise- en
					(%)	
Construction of Coastal Structures	2509	Construction of 40m Groin Series - Mahawewa, Thoduwawa (2020 onwards)	4.00	F.P.	4,214,336.40	105.36%
				P.P.	Four of the eight Groin's were completed in 2020 and the remaining four in 2021	
		Construction of 50m Groin Grade - Kuttiduwa - Gampaha	12.00	F.P.	12,589,184.52	104.90%
				P.P.	Construction is completed.	
		Construction of 140 m Revertment Wall - Sooriyamalwatta - Gampaha	17.00	F.P.	14,252,981.44	83.84%
				P.P.	Construction is completed.	
		Construction of 125 m Revertment Wall - Aluthkuruwa - Gampaha	10.00	F.P.	9,871,621.00	98.72%
				P.P.	Construction is completed.	
		Construction of 200 m Revertment Wall - Morawala, Pitipana - Gampaha	19.50	F.P.	7,853,465.00	40.27%
				P.P.	The 100m length has been completed. The year 2022 is undivided.	
		Construction of 06 40m Groin - Mahawewa Thoduwawa North (Final Stage), Puttalam	27.00	F.P.	25,260,796.98	93.56%
				P.P.	Three of the six groins have been completed and the core of the remaining three has been completed.	
		Development of bathing area near Ambalangoda rest house	4.50	F.P.	0.00	0.00%
				P.P.	Procurement work has commenced. The year 2022 is undivided.	

Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions.

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
				(%)		
		Construction of 115 m Revertment Wall - Muthupanthiya North - Puttalam	11.00	F.P.	5,332,198.14	48.47%
				P.P.	The supply of raw materials has started. The year 2022 will be uninterrupted.	
		Construction of 400 m Revertment Wall - Kalido Beach - Kalutara	58.00	F.P.	36,242,504.62	62.49%
				P.P.	A length of 170m has been completed	
		Construction of 120 m Walking Lane - Mirissa, Bandaramulla - Matara	10.00	F.P.	2,892,441.10	28.92%
				P.P.	A length of 40m has been completed	
		Construction of 100 m Revertment Phase II - Medaketiya, Madilla, Matara	15.00	F.P.	12,498,921.52	83.33%
				P.P.	155m have been completed.	
		Construction of 30 m Walking Lane - Polgahamulla, Dickwella - Matara	3.00	F.P.	1,512,058.00	50.40%
				P.P.	Construction is completed	
		Construction of 250 m long Revertment - Usmudulawa, Ambalangoda - Galle	16.00	F.P.	9,775,713.38	61.10%
				P.P.	Construction is completed	
		Construction of 100 m Revertment Wall, Kaluwella - Galle	7.60	F.P.	6,823,264.81	89.78%
				P.P.	Construction is completed	
		Construction of 30 m Revertment Wall - Irrigation Department Kaluwella - Galle	2.30	F.P.	1,797,650.72	78.16%
				P.P.	Construction is completed	
		Construction of 75 m Revertment Wall - Boossa, Pitiwella - Galle	5.50	F.P.	4,414,781.38	80.27%
				P.P.	Construction is completed	

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
		Construction of 250m Walking Lane - Hirewatta - Galle	10.00	F.P.	8,158,098.00	81.58%
				P.P.	Construction is completed	
		Construction of 60 m long Gabion Structure - Navy Base Koggala - Galle	5.00	F.P.	4,849,102.00	96.98%
				P.P.	Construction is completed	
		Construction of 03 Groin Structures - Oluvil - Ampara	16.00	F.P.	13,319,505.00	83.25%
				P.P.	Construction is completed	
		Construction of 150 m Gabion Structure - Karativu - Ampara	13.50	F.P.	13,113,053.00	97.13%
				P.P.	Construction is completed	
		Construction of 100 m Gabion Structure - Nintavur - Ampara	11.00	F.P.	10,814,336.00	98.31%
				P.P.	Construction is completed	
		Construction of 100 m Gabion Structure - Vakarai - Trincomalee	8.00	F.P.	4,018,485.00	50.23%
				P.P.	Construction is completed	
Repair of Coastal structures	2509	Construction of 400 m Revertment wall - Thalaimannar - Mannar	54.70	F.P.	50,396,365.50	92.13%
				P.P.	200m long completed.	
		Sub Total	340.60		260,000,863.51	76.34%
		Repairing 80 m long Revertment wall and 03 Groins - Poruthota - Gampaha	12.00	F.P.	5,169,505.00	43.08%
				P.P.	30% completed	
		Repairing and reverting 120m gabion wall - Madiha, Mathara	9.00	F.P.	8,621,500.00	95.79%
				P.P.	Construction is completed.	

Title	Program and Project	Activities	Allo- cation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		(%)	Problems that have arisen Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions.
		Repair of 04 Groin - Kahawa Junction - Galle	20.00	F.P.	21,145,146.31	105.73%	
				P.P.	Construction is completed.		
		Repair of 250 m Revertment Wall - Hirewatta - Galle	28.00	F.P.	20,179,455.46	72.07%	
				P.P.	Construction is completed.		
		Construction of Revertment Reconstruction to a height of 2000 meters - From Kahawa Junction to Godagama Junction - Galle	140.00	F.P.	132,731,155.77	95.00%	
				P.P.	Construction is completed.		
		Gabion Wall Repair - Akurala - Galle	10.00	F.P.	8,360,139.00	83.60%	
				P.P.	Construction is completed.		
		Reconstruction of 500 M Revertment Wall - Lunawa - Colombo	25.00	F.P.	7,316,728.61	29.27%	
				P.P.	100m completed.		
		Repair of 03 Groin - Kalido - Kalutara	15.00	F.P.	15,903,207.48	106.02%	
				P.P.	Construction is completed.		
		Purchasing 40,000 m² Geotextile	15.3	F.P.	15,329,904.78	100.20%	
		P.P.	Purchases are complete.				
Sub Total			274.30		234,756,742.41	85.30%	
Emergency Coastal Protection Structures	2509	Sand bund rehabilitation - Muthupanthiya	50.00	F.P.	165,060.00		
				P.P.	Construction is complete.		

Monsoon winds, shortage of explosives and problems supplying machinery for construction caused disruptions.

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
					(%)	
		Construction of 75 m long Revertment Wall - Duwa	-	F.P. 4,718,405.00		
				P.P. Construction is complete.		
		Reconstruction of 250 m revertment wall - Pahala Katuneriya		F.P. 808,359.00		
				P.P. Construction is complete.		
		Construction of 160 m Revertment Wall - Thaliwila Estuary		F.P. 0.00		
				P.P. Construction is complete.		
		Emergency Coast Protection Work - Thoduwwa North		F.P. 0.00		
				P.P. 480m of work has been completed		
		Fisheries boat landing site facilities - Kolinjadiya-Katuneriya-Mudukatuwa Coastal line		F.P. 22,200.00		
				P.P. Construction is complete.		
		200 m Revertment Wall - Abrew Road		F.P. 16,591,124.00		
				P.P. Construction is complete.		
		Kolinjadiya		F.P. 24,000.00		
				P.P. Construction is complete.		
		Xpress Pearl		F.P. 404,810.00		
				P.P. Construction is complete.		
		Construction of 150 m Mixed Material Emergency Revertment - Moragalla, Beruwala		F.P. 5,418,006.64		
				P.P. Construction is complete.		

Title	Program and Project	Activities	Allocation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)		Problems that have arisen
					(%)	
		100m Geobag Revertment - Arugambay		F.P.	15,244,603.00	
				P.P.	Construction is complete.	
		Emergency Coast Protection Work - Pottuvil		F.P.	87,000.00	
				P.P.	Construction is complete.	
		Koggala Depot		F.P.	0.00	
				P.P.	Construction is complete.	
		Geo textile laying - Hikkaduwa		F.P.	0.00	
				P.P.	Construction is complete.	
		250m Geotextile, 500nos Polysack bags - Mirissa		F.P.	102,000.00	
				P.P.	Construction is complete.	
		Emergency work 70m Polysack bags - Wellawatta		F.P.	298,500.00	
				P.P.	Construction is complete.	
		50m mix material - Weligama - Matara		F.P.	397,755.00	
				P.P.	Construction is complete.	
		Gabion Wall - Pihibiya		F.P.	4,909,730.00	
				P.P.	Construction is complete.	

Title	Program and Project	Activities	Allo- cation for the Year 2021 Rs. Mn.	Financial and Physical Progress (Rs. Mn)	(%)	Prob- lems that have Aris- en
		70m geotextile with jumbo bags - Iranawila	-	F.P. 52,100.00		
				P.P. Construction is complete.		
		60m Gabion Wall - Ralkuli		F.P. 1,430,230.00		
				P.P. Construction is complete.		
		85m Mix material & boulder Revertment - Wellamadama		F.P. 6,411,809.00		
				P.P. Construction is complete.		
		500 nos polysack bags 30 m - Kinniya		F.P. 33,750.00		
				P.P. Construction is complete.		
		Muthur Navy Point 30m Geotextile + Polysack bags		F.P. 0.00		
				P.P. Construction is complete.		
		50mMixed Material & Geotextile Revertment Wall - Upparu, Kinniya		F.P. 22,500.00		
				P.P. Construction is complete.		
Sub Total			50.00	57,141,941.64	114.00%	
Total			764.52	618,440,808.39	80.90%	

Challenges and Future Goals

- 
01. To minimize coastal erosion to a considerable extent
 02. To minimize beach sand mining to a significant extent
 03. To stop control reef mining comprehensively
 04. To take control over illegal constructions in the coastal zone

Chapter 03

Overall Financial Performance

3.1 Statement of Financial Performance

for the period ended 31st December 2021

Budget 2021 Rs.		Note	Actual	
			2021 Rs.	Restated 2020 Rs.
-	Revenue Receipts		-	-
-	Income Tax	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		797,283,500	1,514,556,266
-	Deposits		44,754,261	15,014,839
-	Advance Accounts		10,021,805	7,688,959
-	Other Main Ledger Receipts		-	-
-	Total Non Revenue Receipts (B)		852,059,566	1,537,260,064
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		852,059,566	1,537,260,064
	Remittance to the Treasury (D)			
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		852,059,566	1,537,260,064
	Less: Expenditure			
-	Recurrent Expenditure		-	-
251,780,000	Wages, Salaries & Other Employment Benefits	5	248,764,098	231,804,829
62,215,000	Other Goods & Services	6	52,894,701	49,360,725
4,500,000	Subsidies, Grants and Transfers	7	3,307,833	4,010,402
-	Interest Payments	8	-	-
100,000	Other Recurrent Expenditure	9	99,292	-
318,595,000	Total Recurrent Expenditure (F)		305,065,924	285,175,956
	Capital Expenditure			
19,000,000	Rehabilitation & Improvement of Capital Assets	10	11,426,048	3,962,862
4,223,000	Acquisition of Capital Assets	11	3,059,472	1,872,323
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
600,000	Capacity Building	14	494,347	177,094
800,000,000	Other Capital Expenditure	15	604,829,512	1,269,416,851
823,823,000	Total Capital Expenditure (G)		619,809,379	1,275,429,130
	Deposit Payments		18,077,635	18,535,395
	Advance Payments		13,703,398	5,743,397
	Other Main Ledger Payments		-	-
	Total Main Ledger Expenditure (H)		31,781,033	24,278,792
	Total Expenditure I = (F+G+H)		956,656,336	1,584,883,878
-	Balance as at 31st December J = (E-I)		(104,596,770)	(47,623,814)
	Balance as per the Imprest Reconciliation Statement		-	-
	Imprest Balance as at 31st December		-	-
			-	-

3.3 Statement of Financial Position

As at 31st December 2021

	Note	Actual	
		2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	551,365,910	471,658,540
Financial Assets			
Advance Accounts	ACA-5/5(a)	34,876,600	33,140,569
Cash & Cash Equivalents	ACA-3	-	897,782
Total Assets		586,242,510	505,696,891
Net Assets / Equity			
Net Worth to Treasury		(6,695,680)	14,724,358
Property, Plant & Equipment Reserve		551,365,910	471,658,540
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	41,572,280	18,416,211
Unsettled Imprest Balance	ACA-3	-	897,782
Total Liabilities		586,242,510	505,696,891

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ..01.. to ..30.. and Notes to accounts presented in pages from ..25.. to ..29.. form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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 : L.L. Anil Wijesiri
Designation : Secretary,
State Ministry of
Coast Conservation
& Low-Lying Lands
Development

Date : 15/02/2022

L.L. Anil Wijesiri
Secretary
State Ministry of Coast Conservation &
Low-Lying Lands Development



Accounting Officer

Name : Eng. R.A.S. Ranawaka
Designation : Director
General, Coast
Conservation &
Coastal Resource
Management

Date : 14/02/2022

Eng. R.A.S. Ranawaka
Director General
Coast Conservation & Coastal Resource
Management Department
4th Floor, New Secretariat,
Maligawatta, Colombo 10.



Chief Accountant

Name : K. Thirukumar
Designation : Chief Accountant,
Department of
Coast Conservation
& Coastal Resource
Management

Date : 11/02/2022

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.



3.4 Statement of Cash Flows

for the Period ended 31st December 2021

	Actual	
	2021 Rs.	Restated 2020 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	358,666	-
Revenue Collected on behalf of Other Revenue Heads	104,947,958	48,571,137
Imprest Received	797,283,500	1,514,556,266
Recoveries from Advance	10,388,267	7,678,209
Deposit Received	44,754,262	15,014,839
Total Cash generated from Operations (A)	957,732,653	1,585,820,451
Less - Cash disbursed for :		
Personal Emoluments & Operating Payments	304,991,784	284,897,551
Subsidies & Transfer Payments	284,525	-
Expenditure incurred on behalf of Other Heads	865,932	1,214,979
Imprest Settlement to Treasury	-	-
Advance Payments	13,703,398	5,743,397
Deposit Payments	18,077,635	18,535,395
Total Cash disbursed for Operations (B)	337,923,274	310,391,322
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	619,809,379	1,275,429,129
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	619,809,379	1,275,429,129
Total Cash disbursed for Investing Activities (E)	619,809,379	1,275,429,129
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(619,809,379)	(1,275,429,129)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-

3.4 Statement of Cash Flows

for the Period ended 31st December 2021

	Actual	
	2021 Rs.	Restated 2020 Rs.
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	-	-

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Note - (i)

Expenditure Head No : 291 Ministry / Department / District Secretariat : Department of Coast Conservation & Coastal Resource Management
Programme No. & Title : 01 -Operational

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	03	40,750
Over	Rs. 25,000.01	03	227,742
Total		06	268,492

Classification of the cases by nature of Losses			
	No.of Cases	Amount (Rs.)	
1. Vehicle Accident	03	169,200	
2. Machine Accident	02	93,042	
3. Write off Loan	01	6,250	
Total	06	268,492	

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

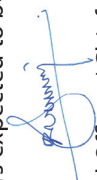
	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	-	-
Over	Rs. 25,000.01	03	512,600
Total		03	512,600

Classification of the cases by Nature of Losses			
	No.of Cases	Amount (Rs.)	
1. Machine Accident	03	512,600	
2			
Total	03	512,600	

(iii) Age Analysis per (ii)

	Less than five years	5-10 years	Over 10 years	No.of Cases	03
				Amount	Rs. 512,600.00
				No.of Cases	
				Amount	Rs.
				No.of Cases	
				Amount	Rs.

Note - Details on losses under F.R.106 and waivers under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.


Chief Financial Officer / Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 11/02/2022

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

Statement of Write off from books**Note-(ii)**

Expenditure Head No : 291 **Ministry / Department / District Secretariat : Department of Coast Conservation & Coastal Resource Management**
Programme No. & Title : 01 -Operational

1 Statement of losses and waivers under F.R. 109 during the year

	Value	No. of Cases	Value (Rs.)
(i) Below Rs. 25,000.00		02	24,750
(ii) Over Rs. 25,000.01		03	366,643
Total		05	391,393

2 Statement of write off from the book and recoveries under F.R. 109 during the year

	Nature of Loss	Opening balance which was not written off Rs.	Value of loss Rs.	Recoveries Rs.	Value written off from the book Rs.	Balance carried forward which was not written off Rs.	Reference No. of Approval for write off from the book
1. PD 4249	Vehicle Accident	16,000	-	16,000	-	-	
2. Hyundai Excavator	Machine Accident	94,357	51,443	-	-	145,800	
3. Hitachi Excavator	Machine Accident	66,042	-	-	66,042	-	JE210703
4. Komatsu Loader	Machine Accident	27,000	-	-	27,000	-	JE210801
5. Hitachi Excavator	Machine Accident	186,300	-	-	-	186,300	
6. PC 1185	Vehicle Accident	-	18,500	18,500	-	-	
7. PD 4249	Vehicle Accident	-	134,700	134,700	-	-	
8. PC 200 Excavator	Machine Accident	-	180,500	-	-	180,500	
9. M.M.A. Pushpakumara		Writeoff Loan	-	6,250	-	6,250	JE211201
Total		389,699	391,393	169,200	99,292	512,600	

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.

Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)

Date : 11/02/2022

K. Thirukumar
 Chief Accountant
 Coast Conservation & Coastal Resource
 Management Department
 Malignawatte, Colombo 10.

Statement of Commitments and Liabilities as at 31st December

Note (iii)

Expenditure Head No : 291

Ministry / Department / District Secretariat : Department of Coast Conservation & Coastal Resource Management

Programme No. & Title : 01 - Operational

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.) (1)	Commitment Balance (Rs.) (2)=(1)-(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liability (Rs.) (4)	Paid Liability (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
1. Ministries/Government Department Staff-Dpt of CC & CRM	C2112*92	2021-12-31	291	1	1	0	1002		11			2021-12-31	186,467	186,467	-	186,467
Total																186,467
2. State Corporations/Statutory Boards																
Total																
3. Others (Private Parties)																
Raj kumar Enterprises	C2112*90	2021-12-31	291	1	1	0	2509		11			2021-12-31	130,371	130,371		130,371
Jagath Iron Works	C2112*91	2021-12-31	291	1	1	0	2509		11			2021-12-31	22,500	22,500		22,500
Total																152,871
Grand Total																339,338

*Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments 2. State Corporations/Statutory Boards 3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.



Chief Financial Officer / Chief Accountant / Director (Finance) /

Commissioner (Finance)

K. Thirukumar

Chief Accountant

Coast Conservation & Coastal Resource

Management Department

Malligawatte, Colombo 10.

Date : 2022/02/11

Statement of Liabilities - (i)**Statement of Commitments in terms of FR 94 (2) and (3)**

Expenditure Head No : 291

Ministry / Department / District Secretariat : Department of Coast Conservation & Coastal Resource Management

Programme No. & Title : 01 - Operational

Note - (iv)

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
Staff-Dpt of CC & CRM	Travelling	1	0	1409	11			1,333,364
Ministry of Fisheries & Aquatic Resource	Office Sanitary & Security	1	0	1101	11			7,604,211
Total								8,937,575
2. State Corporations/Statutory Boards								
.....								XX
Total								
3. Others (Private Parties)								
.....								XX
Total								
Grand Total								8,937,575

I hereby certify that the above information is true and correct.



Chief Financial Officer /Chief Accountant/Director (Finance)/

Commissioner (Finance)

Date : 11/02/2022

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Maligawatte, Colombo 10.

in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Note - (viii)

Expenditure Head No : 291 Ministry / Department / District Secretariat : Department of Coast Conservation & Coastal Resource Management

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2021	Balance as per Cash Book as at 31/12/2021	Total Value of Cheques not yet Presented to Bank as at 31/12/2021 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
01	Bank of Ceylon Taprobane Branch	0007042641	162,225,559	-	27,386	December 2021

I hereby certify that the above information is true and correct.



Chief Financial Officer / Chief Accountant/Director (Finance)/
Commissioner (Finance)

Date : 11/02/2022

K. Thirukumar
Chief Accountant
Coast Conservation & Coastal Resource
Management Department
Malligawatte, Colombo 10.

3.6 Performance of the Revenue Collection

Rs. 000

Revenue Code	Description of the Revenue Code	Revenue Estimate		එකතු කරන ලද ආදායම	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2003-02-99	Administrative Fee & Charges	40.00	40.00	88.17	220.4
2002-02-99	Interest-Other	1.50	1.50	1.21	80.7

3.7 Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	318,595,000	318,595,000	305,065,924	95.64
Capital	822,100,000	823,823,000	619,809,379	73.24

3.8 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Minister/Department

Not Applicable

3.9 Performance of the reporting of Non-Financial Assets

Rs. 000

Asset Code	Code Description	Balance As per Board of Survey Report as at 31/12/2019	Balance As per Financial Position Report as at 31/12/2019	Yet to be Accounted	Reporting Progress as a %
9151	Building & Structures	-	157273	-	-
9152	Machinery & Equipment	-	292161	-	-
9153	Land	-	87407	-	-
9154	Other-Non Financial Intangible	-	14528	-	-

3.10 Auditor Generals's Observation-2020



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NATIONAL AUDIT OFFICE



Letter No. ටීඑස්/ඊ/සීසීඩී/02/21/04 dated 09 June 2022 from the National Audit Office addressed to the Director General of the Department of Coast Conservation and Coastal Resource Management.

Director General
Department of Coast Conservation and Coastal Resource Management

Summarized Report of the Auditor General on the Financial Statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2021 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Coast Conservation and Coastal Resource Management for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021, the statement of financial performance and the cash flow statement for the year then ended was carried out under my direction in pursuance of the provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the provisions in the National Audit Act, No. 19 of 2018. My comments and observations on these financial statements, being presented to the Department of Coast Conservation and Coastal Resource Management in terms of section 11(1) of the National Audit Act, No. 19 of 2018 appeared in this report. The Audit Report to be presented 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 presented to Parliament in due course.

In my opinion, except for the effects of the matters given in Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Coast Conservation and Coastal Resource Management as at 31 December 2018 and its financial performance and cash flows for the year then ended in accordance with generally accepted accounting principles.

1.2 Basis for Qualified Opinion

I qualified my opinion based on the matters given in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities on 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.



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1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give true and fair view in accordance with generally accepted accounting principles and provisions stipulated in Section 38 of the National Audit Act, No. 19 of 2018 and determination of necessary internal control as required for the preparation of financial statements that are free from material misstatements occurring due to fraud and error.

As per Section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain books and records of income, expenditure, assets and liabilities properly in order to prepare annual and periodic financial statements.

In terms of the Sub-section 38(1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system is prepared and maintained for the financial control of the office and it should be reviewed periodically for its effectiveness and thereby make necessary alterations as required to effectively carry out it.

1.4 Auditor's Responsibility for the Audit of 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 auditor's report that includes my opinion. Although reasonable assurance is a high level of assurance, but it is not a guarantee to the effect that an audit, which is being conducted in accordance with the Sri Lanka Auditing Standards, will always devoid of material misstatements. Misstatements can be arisen to a quantitative extent due to the effects of fraud and error on individual or aggregate basis, this quantitateness will depend on the effect on the economic decisions taken by the users based on these financial statements.

During the audit, I acted with professional judgment and professional scepticism as part of the audit in terms of Sri Lanka Auditing Standards. I further:

- obtain sufficient and appropriate audit evidence which is the base for my opinion in order to avoid risk arisen from fraud or error by designing appropriate audit procedures as appropriate to identify and assess the risks of material misstatements of the financial statements whether due to fraud or error. The consequence of a fraud has a potent effect than that of a material misstatement and collusion, forgery, intentional omissions or the override of internal control may be contributory towards causing a fraud.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- evaluate whether the financial statements are appropriately and reasonably inclusive of transactions and incidents underlying the structure and contents of the financial statements including disclosures.



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- evaluate whether the transactions and incidents underlying the structure and contents of the financial statements are appropriately and reasonably included in overall presentation of financial statements.

I have made the Accounting Officer aware on the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

1.5 Report on other Legal Requirements

I state the following matters in terms of Section 6(d) of the National Audit Act, No. 19 of 2018

- (a) According to the below mentioned audit observation, the financial statements presented to the audit were not consistent with that of the previous year.

In terms of the Section 7.2 of State Accounts Guideline No. 2021/03 dated 26 November 2021, even though the revenue collected by the Reporting Entity on behalf of other Revenue Accounting Officers had been adjusted in the Statement of Imprest Reconciliation despite not included in the Statement of Financial Performance, it was not disclosed in the Financial Statements.

- (b) Recommendations made by me in respect of the financial statements of the previous year had been implemented.
- (c)

1.6 Comments on the Financial Statements

1.6.1 Statement of Financial Performance

1.6.1.1 Statement of Imprest Reconciliation

The following observations were made.

- (a) Even though the revenue collected by the Reporting Entity in respect of the other revenue heads which should be stated in the Statement of Imprest Reconciliation stood at Rs.104,663,433, it was stated as Rs. 88,761,535.
- (b) Expenditure amounting to Rs. 507,265, which was borne by the Reporting Entity in respect of the other heads, had not been stated in the Statement of Imprest Reconciliation.



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1.6.2 Statement of Financial Position

1.6.2.1 Non-financial Assets

The following observations were made.

- (a) According to the financial statements presented for the year under review, the balance of property, plant and equipment stood at Rs. 548,611, 863 as at 31 December 2020. However, according to the Treasury Printouts, the balance of property, plant and equipment stood at Rs. 550,334,614 as at 01 January 2021. Thus, a difference of Rs. 1,722,752 had been observed in the two balances. However, the reason for the said difference had not been disclosed by a note in the financial statements.
- (b) The assessment value of 02 vehicles in the running condition equivalent to a sum of Rs. 7,800,000 had not been accounted even by 31 December 2021.

2. Financial Review

2.1 Expenditure Management

A sum of Rs. 2,150,000 had been remained unspent out of the budgetary provision of Rs. 3,800,000 allocated under expenditure head 1401 (transport). Of which Rs.2,000,000 being an amount equivalent to 52.6 per cent of the original budgetary provision had been transferred to the expenditure head 1404 (tax and local government tax) and the expenditure head 1409 (other services) amounting to Rs. 800,000 and Rs.1,200,000 respectively. Even though the reason for the transfer of financial provisions had been stated as transfer of officials who had been entitled to vehicle allowances, the said reason had not been proved as accepted when examining the payments relevant to the transport allowance during the year under review.

2.2 Entering into Liabilities and Commitments

The following observations were made.

- (a) In terms of provisions of F.R.94 (1), no expenditure or commitment shall be incurred for work, service or supply, unless financial provision exists in the annual estimates. However, the liabilities to a sum of Rs.1,332,911 in respect of the expenditure head 1101 (local travelling expenses) had been incurred even in the absence of financial provisions.
- (b) Rs. 5,713,421 being the amount payable in respect of security services for the years 2018, 2019 and 2020 and Rs. 1,890,790 being the amount payable in respect of janitorial services for the years 2019 and 2020 to the Ministry of Fisheries were included in the liabilities relevant to the year under review to a sum of Rs. 7,604,211 under the expenditure head 1409 (other services).
- (c) Liabilities amounting to Rs. 1,570,041 relevant to the year under review had not been included in the financial statements.



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2.3 Non-compliance with laws, rules and regulations

Reference to laws, rules and regulations

Non-Compliance

- (a) Coast Conservation (Amendment) Act, No. 49 of 2011
Section 31(4)

The Department had incurred Rs. 2,539,683 from 2015 to December 31, 2021 to remove the unauthorized constructions. Of the said sum, the department has not yet recovered Rs. 1,984,556 being the sum which should be recovered by the Department. The amount to be recovered out of the total expenses incurred stood at 78.1 per cent.

- (b) Section 4.3.1 (a) of the Government Procurement Guidelines

Even though expenses in respect of activities related to preparation for the procurement and activities after awarding the contract should be stated separately in the total cost estimate, the expenses incurred towards Newspaper advertisement on the Invitation for Bids had not been included in total cost estimate.

2.4 Issuance of Advances and Advance Settlements

The following observations were made.

- (a) Of the advances amounting to Rs. 177,000 given to 08 officials on 10 occasions during the year under review in respect of Regional Engineering Offices and other special purposes, Rs. 118,253 had been settled without utilizing them. The settled amount as a percentage of the advances given ranges between 56 to 95 per cent.
- (b) Further, on two occasions during the year under review, an officer was given with a second advance of Rs. 100,000 even though the same officer had not settled the first advance of Rs. 25,000. He settled the said amounts within a period of 04 months and 1 ½ months without any utilization. Similarly, an officer who obtained an advance of Rs. 30,000 had settled the said amount after 08 months without utilizing any amount.



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3. Operational Review

3.1 Performance

3.1.1 Not Performing the Tasks

The following observations were made.

- (a) Out of 2,341 unauthorized constructions identified relevant to the period from 2012 to 31 December 2021, action had not been taken to remove 1,721 of them which had been marked as unauthorized constructions for removal.
- (b) As of 31 December 2021, the number of removed unauthorized constructions stood at 446 from the total number of 2,074 unauthorized constructions which had been ordered to remove. It was as a percentage stood at 21.5%.

3.1.2 Not obtaining expected Outcomes

The following observations were made.

- (a) Of the provision of Rs.58 million allocated for the construction of the revetment extended to 400m in the Kalido Beach, Kalutara in 2021, underutilized provision remained at Rs. 22 million as at 31 December 2021 and only 33% physical progress was shown.
- (b) Of the provision of Rs.25 million allocated for the renovation of the revetment extended to 500m in Angulana, underutilized provision remained at Rs. 16.1 million as at 31 December 2021 and only 25% physical progress was shown.
- (c) Even though a provision of Rs. 11 million had been allocated for extending the revetment over 115m in Muthupanthiya North, due to inability to obtain necessary machinery for the said purpose the underutilized provision accounted for Rs. 5.7 million as at 31 December 2021 and it had not been able to commence necessary renovation work as of the said date.

3.1.3 Abandoning the Projects without completion

The renovation of the revetment spanning over 250m at Bankada Junction in Pahala Katuneriya, which was included under the Urgent Coastal Conservation Works, had been abandoned without completion after spending Rs. 56,979.

3.1.4 Annual Performance Report

In terms of Sub Section 16(2) of the National Audit Act, No. 19 of 2018, every entity shall submit its annual financial statements with annual performance report to the Auditor General. However, the department had not taken action so.



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3.2 Procurement Activities

The following observations were made.

- (a) Emergency procurement process was followed due to the fact that requirement of geo-textile materials had not been identified at the proper time, not maintaining the minimum stock requirement and not properly identifying the re-order point and thereby they compelled to procure geo-textile materials from a Company, being the only company which submitted bids. Under the emergency procurement process, Rs.597.38 had been incurred for one square meter on 10 December 2020. Pursuant to the agreement entered on 18 February 2020, it could have been able to purchase one square meter at Rs. 382.70 subject to normal procurement process. As the department purchased 2,320 square meters of geo-textile under the emergency procurement process, they incurred Rs. 498,058/- more by overspending Rs. 214.68 per one square meter.
- (b) In terms of F.R. 137(5), the officer who certifies the voucher should be responsible that the supplies had been examined and correctly taken on charge. However, the cheque amounting to Rs. 485,255/- had been written on 31 December 2020 in respect of purchasing furniture on the instance where complete lot had not been received by the Department. After a lapse of more than 10 months from the date on which the cheque was written, Rs. 179,830 was paid only for the furniture supplied and the balance amount of Rs. 305,424 as at 03 November 2021 was transferred to the General deposit Account.

3.3 Asset Management

The following observations were made.

- (a) Even though every government institution shall assess its assets and accounted in terms of the Asset Management Circular No.04/2018 dated 31 December 2018, the value of the lands and buildings, 04 machines, 06 vehicles and 08 push bicycles belong to 04 Regional Engineering Offices had not been assessed and accounted even by 31 December 2021.
- (b) Action had not been taken even by 31 December 2021 to acquire the lands and buildings having a value of Rs. 103,675,000 belonging to 04 Regional Offices of the Department and lands and buildings belonging to 02 Regional Offices of which value had not been assessed yet.
- (c) Even though approval had been granted by the District Land Use Planning Committee on behalf of the Department in respect of the lands in which 02 Regional Engineering Offices has been established, the land transfer deeds are yet to be received.
- (d) Action had not been taken even by 31 December 2021 to acquire the 02 push bicycles received from 02 projects 16 and 09 years earlier.
- (e) Pertinent to the report of the Board of Survey carried out in 01 March 2021 relevant to the Moratuwa Regional Office, 29 types of goods, 05 types of goods and 01 type of goods had been identified as goods for sale, goods for disposal and good to be refurbished respectively. However, the relevant recommendations had not been implemented in respect of the said goods even by the audit date of 31 December 2021.



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- (f) The Department had incurred Rs. 6,722,465 to construct a building of a Regional Office and the second floor of the building had been designed to use as an Official Quarters. However, it had not been utilized so.
- (g) Even though, in terms of the Asset Management Circular No.05/2020 dated 02 October 2020, the vehicles which are not in the running condition should be disposed before 31 December 2020, 01 crew-cab truck and 04 tippers of which value was not assessed and not in the running condition had not been disposed even by 31 December 2021. Further, action had not been taken either to repair or dispose the excavator machine to a worth of Rs. 11,900,000/- which was not in the running condition since September 2019 and other non-assessed 02 machinery which was not in the operatable condition since October 2018.

3.4 Uneconomical Transactions

Rs. 10,416,515 had been paid as operational lease by 31 December 2021 for a van which had been brought under operational lease of 05 years period from 23 June 2017 to 22 June 2022. Even though the minimum running distance for the lapsed 04 years and 06 months should be 162,000 km, the actual total running distance was 91,132 km. A financial loss of Rs. 4,556,775 had been incurred by the Department due to underutilization of 70,868 km out of the minimum running distance of the van obtained through operational lease arrangement without properly identifying the requirements of the Department.

3.5 Management Inefficiencies

In Sinhala and Tamil copies of the Statement of the Financial Position presented for the year 2021, the figure relevant to 31 December 2019 had been included instead of the figure relevant to 31 December 2020. Therefore, a net difference of Rs. 74,109,979 was observed in the figures relevant to 2021.

4. Human Resource Management

The following observations were made.

- (a) Even though the approved cadre of the Department consisted of 541 as at 31 December 2021, the actual cadre employed in the office was 412. Thus, 129 vacancies had been existed and of which 14 vacancies in the senior level posts, 57 vacancies in the tertiary and secondary level and 58 vacancies in the primary level.
- (b) 14 key posts, which were directly relevant to the accomplishment of key objectives of the Department fell vacant i.e. 02 posts of Additional Director General, 05 posts of Engineer including the Chief Engineer and 05 posts of Assistant Director and 02 posts of Hydro Graphic Surveyor.

Sgd. B.G.I.Niranjana
 Senior Assistant Auditor General
 For Auditor General

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%
Cumulative protected coastal length	114%		
length of nourished coast	0		
Length of cleaned beach	200%		
Area of protected sensitive land	0		
Planting and restoration mangrove belt			20%

Chapter 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified respective Sustainable Development Goals (SDG)

Goals according to the institutional objective	Activity	Indicators of the achievement	Targets 2021	Progress 2021	% 0 - 49	% 50 - 74	% 75 - 100	Relevant Policy Target given in the SDG Framework
Goal 13. Take urgent action to combat climate change and its impacts								
1. Prevent and significantly reduce adverse effects due to climate related coastal hazards	1.1. Construction of coastal protective structures	a. Proportion of protected effective beach length	4500m	5145m			100	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
	1.2. Implimentation of Beach Nourishment project to stabilize the eroded beachers.	b. proportion of stabilized effective beach length	0	0	0			
	1.3. Planting and restoration mangrove belt	c. Proportion of planted area	1000m ²	200m ²	20%			
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development								
2. Prevent and Reduce marine pollution and measuring coastal water quality parameters (ph) in different stations and share data.	2.1. Implimenting beach cleaning program.	d. Proportion of cleaned effective beach length	2000m	4000m			100	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

Goals according to the institutional objective	Activity	Indicators of the achievement	Targets 2021	Progress 2021	% 0 - 49	% 50 - 74	% 75 - 100	Relevant Policy Target given in the SDG Framework
	2.2. Measuring coastal water quality parameters.	e. Testing an average annual Coastal water pH level above 8.0 until 2026	Measuring the parameters of 04 locations and data sharing	Measured the parameters of 04 locations and data shared with web portal			100	14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all level
3. Sustainably conserve, manage and protect marine and coastal ecosystems to avoid significant adverse human impacts, including by take action for their restoration in order to achieve healthy and productivity.	3.1. Identify and manage affected areas	f. proportion of conserve and restore sand dune , mangroove area and salt marsh area	150 Hec	0	0			14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

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

Some of these goals need to be worked out in partnership with stakeholder organizations, while striving to reach the identified sustainable development goals as best as possible.

Human Resource Profile

06.1 Cadre Management

Rs. 000

	Approved Cadre	Existing Cadre	Vacancies / (Excss)
Senior	43	29	14
Territory	4	0	4
Secondary	322	269	53
Primary	172	114	58

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

- 1) Shortage of human resource management negatively affects the performance due to the low efficiency excess of carder make unnecessary monetary expenses and reduce effectiveness of the financial performance 02) Training increase effectiveness of the people. According to positive attitudes personal performance increase. Due to the effectiveness and the efficiency institutional performance go higher levels

06.3 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)	Out put / Knowledge Gained*
			Local	Foreign		
Tamil language training to impart official language proficiency to departmental officers	30	2021/11/11 - 2021/12/31 (continues untill 2022/03/10)	112.50		Local	
Course related to procurement process	2	2021-10-26	10.00		Local	

Briefly state how the training program contributed to the performance of the institution

- * Improve productivity through the up-to-date knowledge of various disciplines.
- * Improving attitudes and personal development and collective responsibility through training programs
- * Failure to identify the service needs of the employees and to facilitate them to reach the productive level
- * Knowledge gained through training to enable employee motivation through innovative and efficient office systems.

Chapter 07

Compliance Report

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
1	The following Financial statements /accounts have been submitted on due date			
1.1	Annual financial statemaent	Complied		
1.2	Advance to public offices account	Complied		
1.3	trading and manufacturing advance accounts (Commercial advance accounts)	Not Applicable		
1.4	stores advance accounts	Not Applicable		
1.5	special advance accounts	Not Applicable		
1.6	Others	Not Applicable		
2	Maintenance of books and Registers (FR445)			
2.1	Fixed assets registers has been maintained and update in terms of public administartion circulars (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 moneyorders has been maintained and update	Complied		
2.7	Inventory register has beenmaintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorrective actions proposed to avoid non-compliance in future
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA — N20) has been maintained and update	Complied		
3	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	Not Applicable	Because it takes time to gather information from every divisions.	Advised to rectify

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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	Not Complied	It is time comsuming to collect information from regional office	Advised to rectify
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		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorective actions proposed to avoid non-compliance in future
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	Not Complied	it was delayed due to the corona epidemic	The 2020 report is over
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	Not Complied	it was delayed due to the corona epidemic	The Board of survey for the year 2021 has already started and 2020 work will be completed according to that
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied	it was delayed due to the corona epidemic	Currently in progress. expect to be completed
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 Complied	Take long time to get approval from Registartion of Motor vehicles	In the process to disposed
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		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorrective actions proposed to avoid non-compliance in future
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
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 one month	Complied		
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	Not Complied	it was delayed	Necessary action had been taken
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 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 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	Not Complied	it was delayed	Advised to rectify

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorrective actions proposed to avoid non-compliance in future
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	Not Applicable		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not Applicable		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not Applicable		
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 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		

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorrective actions proposed to avoid non-compliance in future
17.3	Bi- Annual and Annual reports have been sub mitted 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	Complied		
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	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	Not fully finished.	It is expected to be fully completed in the year 2022
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	Not Complied	Not fully finished.	It is expected to be fully completed in the year 2022

No.	Application Requirement	Compliance status (Complied/ Not Complied)	Brief explanation for Non compliance	Coorrective actions proposed to avoid non-compliance in future
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		

