



வார்டிகை கார்ட்டுபாடன வார்டாவ - 2022
வருடாந்த செயலாற்றுகை அறிக்கை - 2022
ANNUAL PERFORMANCE REPORT - 2022

கோவனாதிடீ டீபார்ட்மென்டாவ
கட்டிடத் திணைக்களம்
DEPARTMENT OF BUILDINGS

நாஸரிகை ஸ்ஃவர்டன ஸா திவாஸ அலாநாஸ்ய
நகர அபிவிருத்தி மற்றும்வீடமைப்பு அமைச்சு

MINISTRY OF URBAN DEVELOPMENT AND HOUSING



DEPARTMENT OF BUILDINGS



ANNUAL PERFORMANCE REPORT - 2022

Ministry of Urban Development and Housing

Annual Performance Report for the Year 2022

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

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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 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.

Name	- Department of Buildings
Legal Status	- Government Fully Owned
Ministry	- Ministry of Urban Development and Housing
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

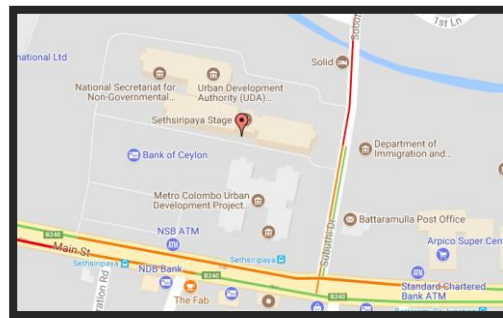


Figure 1: Location of Department of Buildings Head office

Executive Summary

DOB has existed 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 is at an appreciable level compared to the past, and the number of projects handled by the DOB is also increased. 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 government related projects in the future.

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.
- Comply with the Requirements of ISO Quality Management System and continually improving QMS.

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 Evaluating and Procurement Committees and Standing Technical Committees

The Management Hierarchy

Director General	Up to 2022/08/21 From 2022/08/22	Eng.M.H.M. Ismail Eng. (Mrs).K.G.S.Kumudini
Additional Director General (Engineering Services)	Up to 2022/08/20 From 2022/11/30	Eng. (Mrs).K.G.S.Kumudini Eng. (Mrs).G.H.Hirimuthugoda (Cover up)
Additional Director General (Consultancy Services)		Arch. Menaka Mangalanantha
Director (Construction Region I)	Up to 2022/03/22 Up to 2022/12/06	Eng. (Mrs).W.A.W.Abayawardhana Eng. S.M.Madawalagama
Director (Construction Region II)	Up to 2022/03/22 From 2022/03/23	Eng. Nawaz Atham Eng.G.R.S.B.Gamlath
Director (Construction Region III)	Up to 2022/03/22 From 2022/03/23	Eng.(Mrs).K.Liyanage Eng.S.B.S.Bandara
Director (Procurement and Technical Development)	Up to 2022/03/22 From 2022/03/23	Eng.(Mrs).N.M.M.Marikkar Eng. H.M.R.Bandara
Director (Engineering Design)		Eng. (Mrs).G.H.Hrimuthugoda
Director (Electrical and Mechanical)		Eng.(Mrs). E.D.M.S.Gunarathna
Director (Administration)		Mrs. S.D.D.P. Singhapura
Chief Accountant	Up to 2022/01/18 From 2022/01/18	Mrs. N.Premathunga Mrs.G.V.A.Sajeewani
Chief Internal Auditor		K.G.B.Priyantha
Director (Architecture)		Arch.Mrs.R.A.T.S.Ranathunga

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 identify 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, 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.

Director General's Statement

Contribution to national development

The department was separately involved in the words 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.

Obtaining ISO 9001:2015 status

The Head office and the Chief Engineers office (Zone 05) of Department of Buildings is being implementing the ISO 9001:2008 status and recertification for the ISO 9001:2015.

Other divisional offices are also preparing the relevant documents for obtaining ISO status.

Action has been taken to obtain ISO certification for other remaining zonal offices before 2023.

Summary of Progress

During the year 2022 the overall percentage of financial progress against the target value is 66.95%

Obstacles faced during the year 2022

- Shortage of Staff
 - Engineers & Architects
 - Technical Officers & Draughts persons
 - Technical Assistant
 - Public Management Assistants
 - Drivers
- Difficulty in retaining officers in government sector due to lack of facilities and benefits; no pay leave circular for government officers recently issued.
- Shortage of vehicles for site visits.
- No approvals for obtaining consultancy services on assignment basis for urgent projects.
- No sufficient allocations for maintenance /uplifting of circuit bungalows.
- Nonpayment 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.
- Delay in projects during Covid pandemic period and due to fuel shortage and power cuts.

Eng.K.G.S.Kumudini

Director General of Buildings

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.

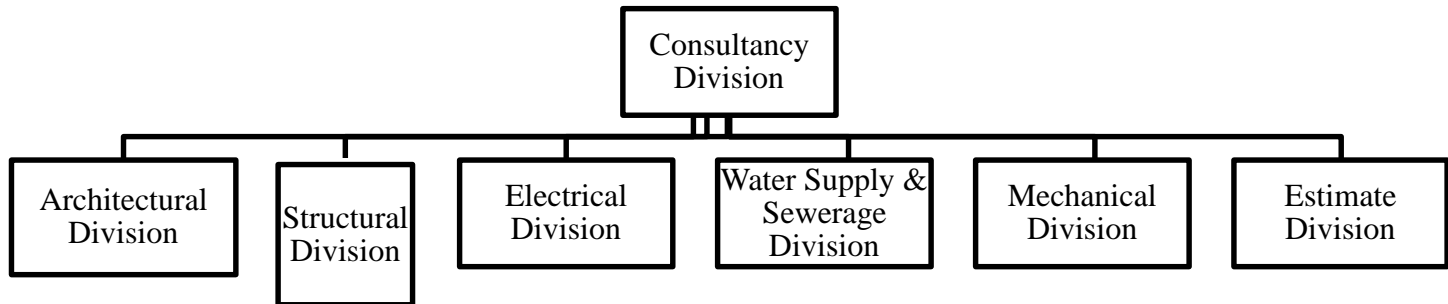
Department provide services with an agreement in the form of a memorandum of understanding to be more binding to our commitment.

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. Providing consulting services to maintenance & operation of sewerage Schemes of Government Hospitals.
5. Addition, improvement, maintenance of state residences and Bungalows.
6. Ensure technical accountability for all building works performed by the Department.
7. 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
8. Technical assistance to other institutions
9. Provide in plant training facilities to University undergraduates and students from the other Technical institutions.
10. Provide design office training facilities to acquire the Chartered Engineer status to Civil Engineers from inter external department and from Government organizations.
11. Preparing and updating construction and maintenance Buildings Scheduled of Rates (BSR).
12. Issuing Certification of building condition report as per UDA General Regulation.

1.4 Main Divisions of the Department

1.



2. Procurement and Technical Development Division
3. Zonal Offices
4. Administration Division
5. Finance Division
6. Internal Audit Division

MAP OF ZONAL OFFICES

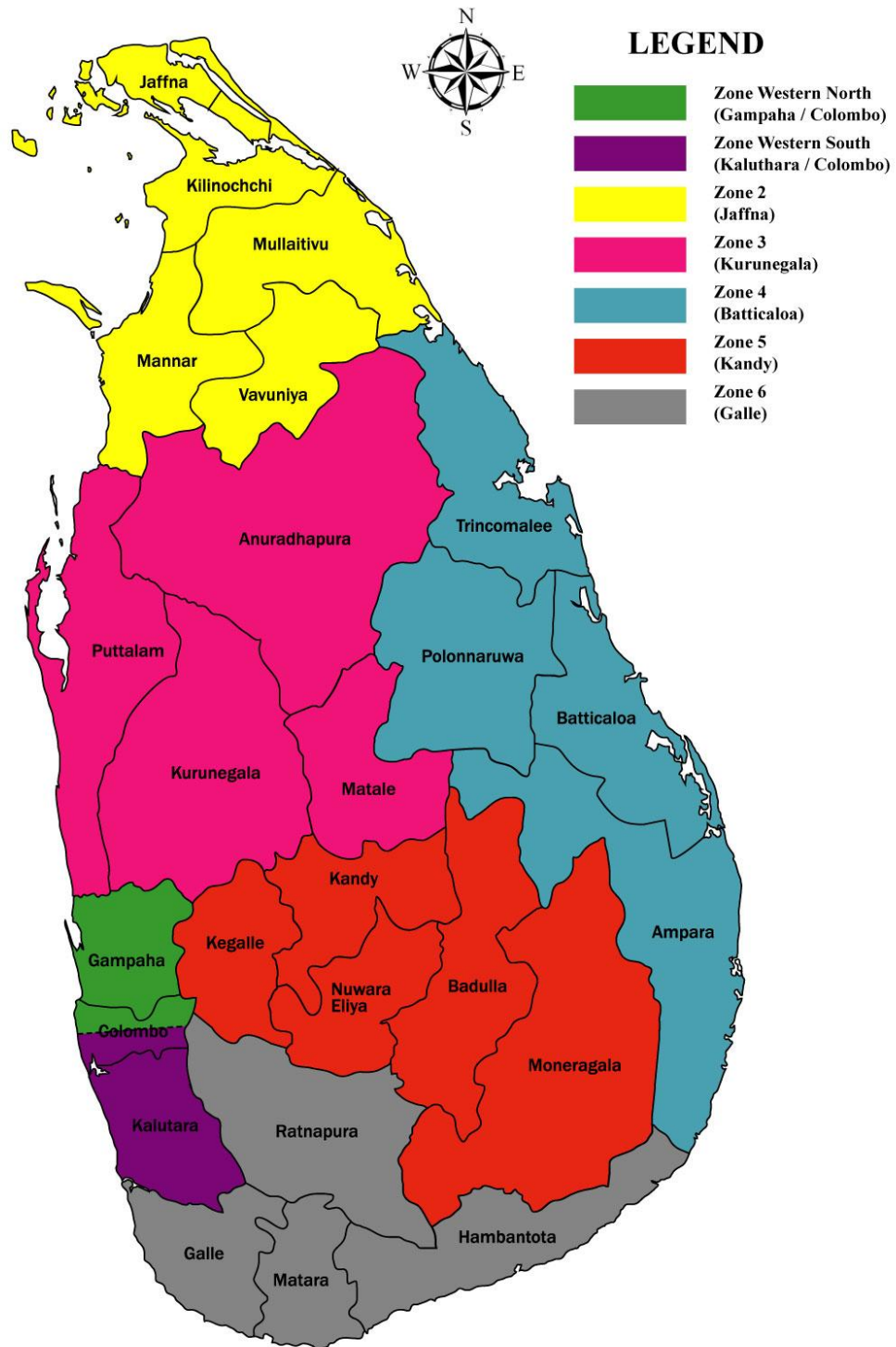


Figure 2: Zoning map

- a. Institutions/Funds coming under the Ministry/Department/Provincial Council

-Not Applicable-

Chapter 02 — Progress and the Future Outlook

2.1 Past Performance upto 2022

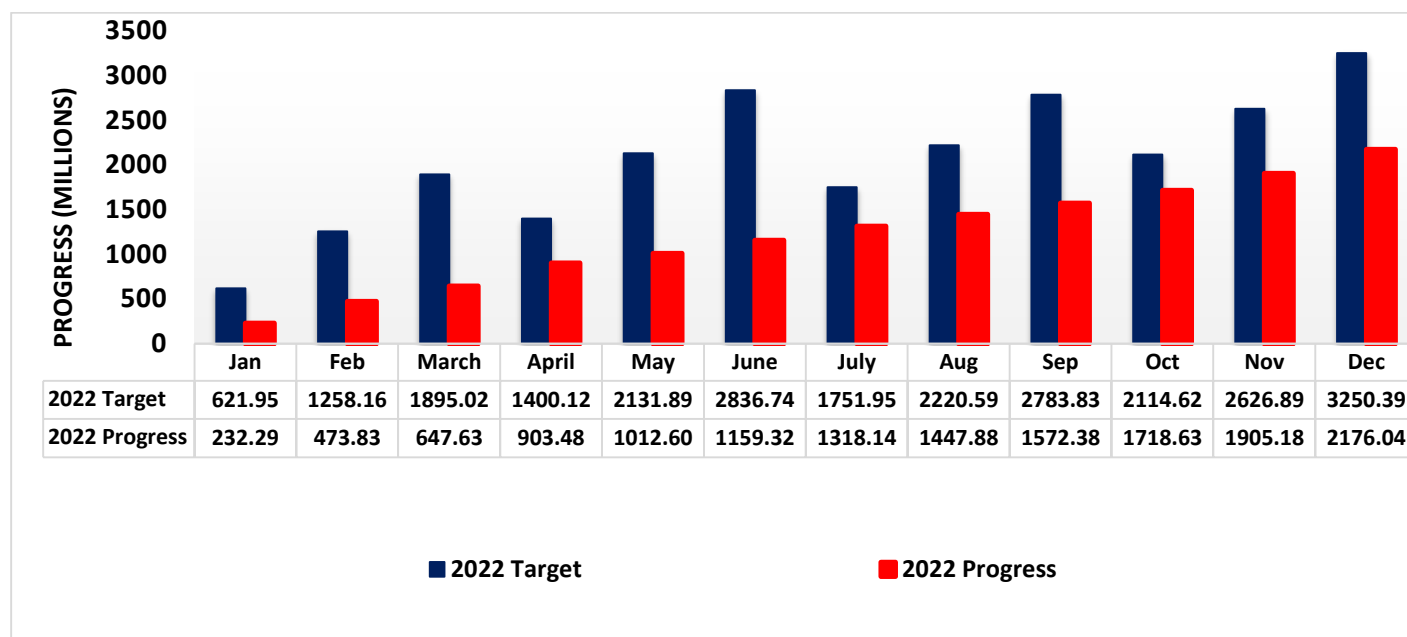


Figure 3: Comparison of Construction Performance to last year

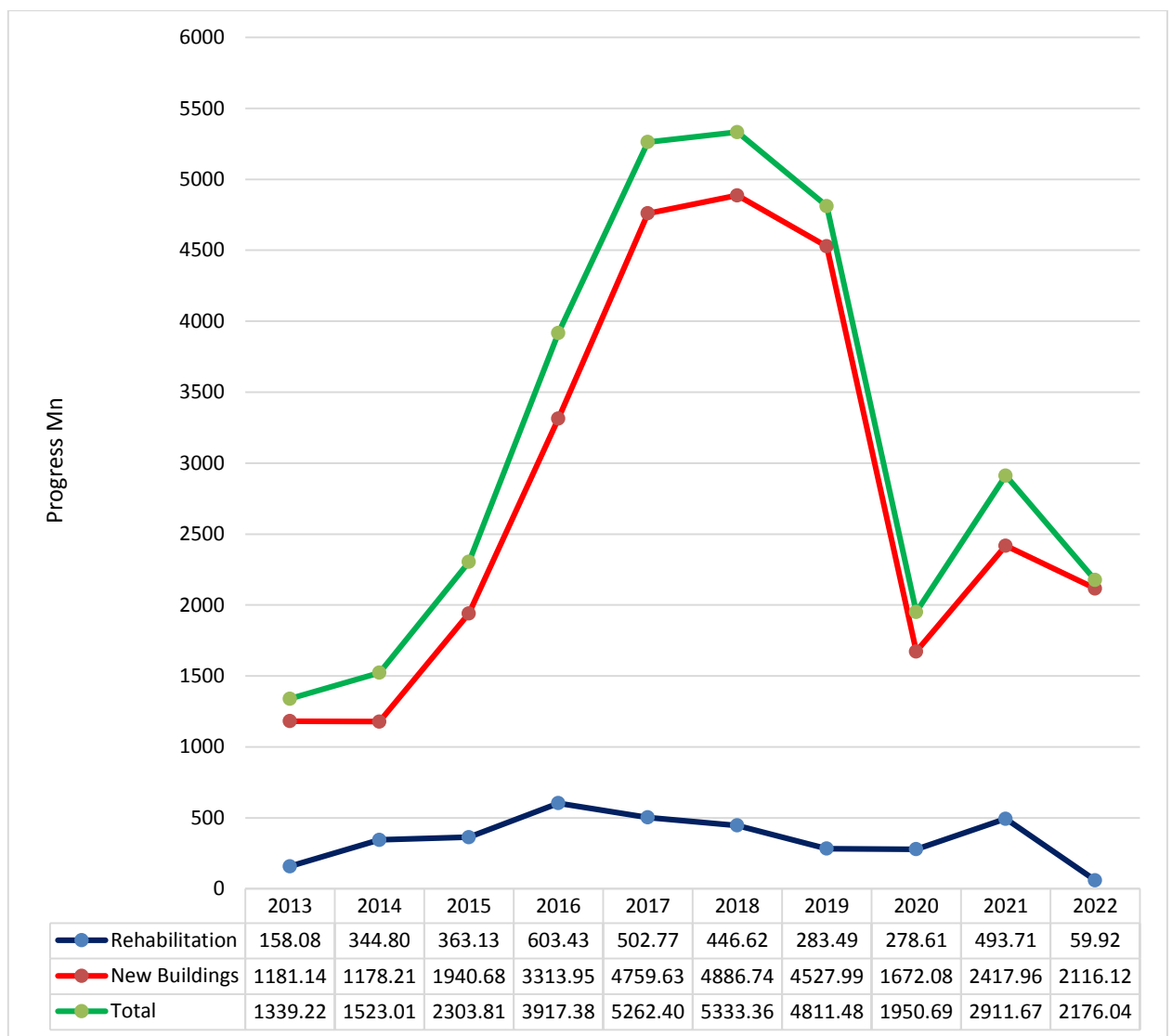


Figure 4: Comparison to Last Ten Years

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 and rehabilitation. The Department as shown in Table 1 and Figure 4 has increased its performance from Rs 1339.22 Mn in year 2013 to Rs 2176.04 Mn in year 2022 thereby increasing the performance by 62% from 2013 to 2022.

Table 1: Annual Increase from Year 2013-2022

Year	Annual Performance (Rupees Million)	% Increase (Base 2013)	% Increase (Base Previous Year)
2013	1339.22		
2014	1523.01	214	14
2015	2303.81	272	51
2016	3917.38	393	70
2017	5262.40	493	34
2018	5333.35	498	1
2019	4811.48	459	-10
2020	1950.69	246	-59
2021	2911.67	317	49
2022	2176.04	262	-25

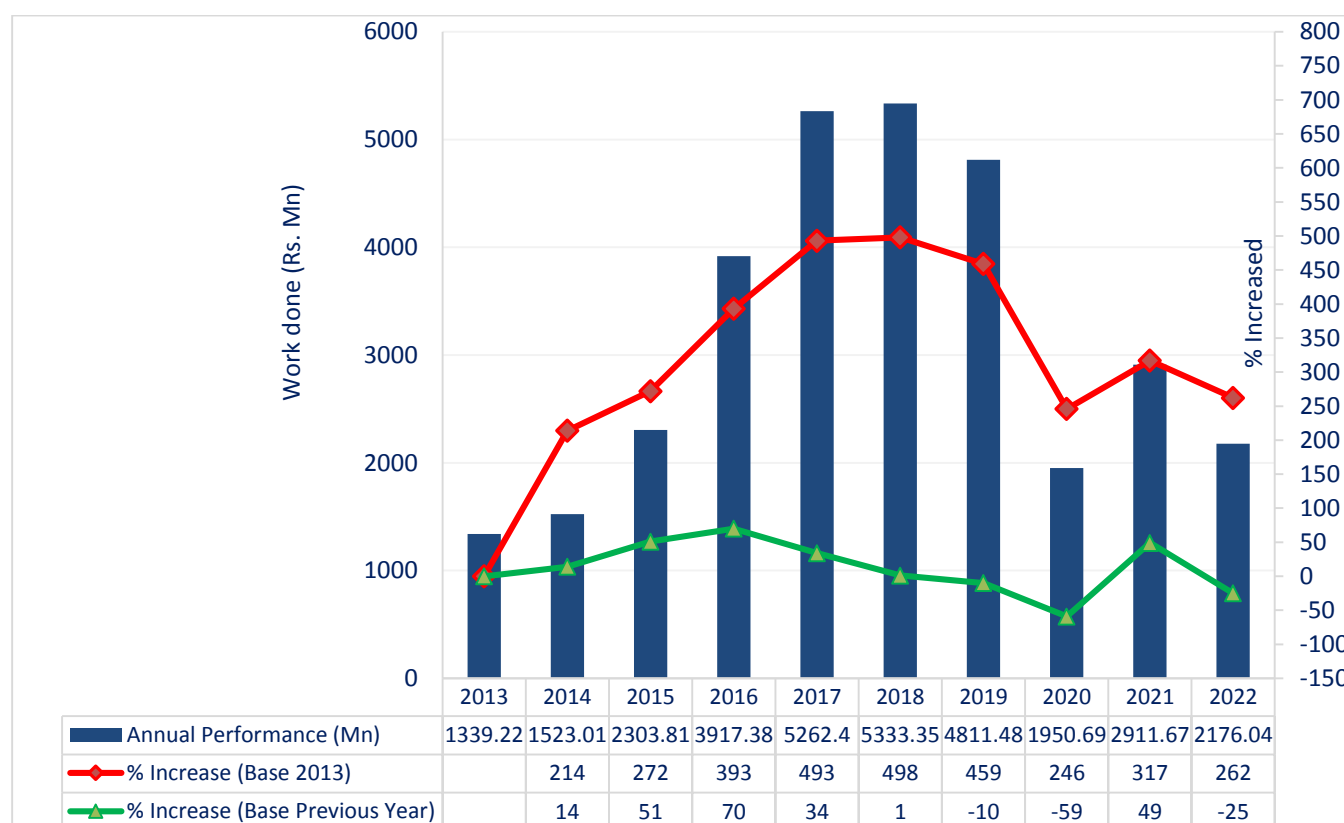


Figure 5: Increase of Performance

Department from 2021 to 2022, as Shown in table 2, has decreased its performance from Rs.2911.67 Mn to Rs.2176.04 Mn. The Table 2 below shows the performance in the Rehabilitation and New Buildings. The New Buildings decreasing the performance by 13% and Rehabilitation Projects decreased by 88% from 2021 to 2022. Total progress 25% is decreased due to unavailability of Imprest/Allocation from the client, contractor's financial crisis and price escalation (Covid -19 pandemic, Power Cuts, Fuel Shortage, Import Banned, Government Regulations)

Table 2: Sectorial Comparison of Annual Performance

Sector	Annual Performance (Mn)		% Increase (Base Previous Year)
	2021	2022	
Rehabilitation	493.71	59.92	-88%
New Buildings	2417.96	2116.12	-13%
Total	2911.67	2176.04	-25%

2.2 Summary of Projects in Year 2022

Department handled 145 projects in year 2022 out of which 84 projects having Project Value up to Rs 25 Mn, 26 projects having Project Value in-between 25Mn to 100Mn, 15 projects having Project value in-between 100Mn to 200Mn and 20 projects having project value more than 200Mn as shown in Table 3.

Table 3: Summary of Construction Division Projects in Year 2022

Zonal Office	Project Value Rs. (Mn)				
	0-25	25-100	100-200	>200	Total
Zone Western - South	09	05	03	04	21
Zone Western - North	07	04	01	06	18
Zone 2	03	07	00	02	12
Zone 3	16	03	03	01	23
Zone 4	20	00	02	02	24
Zone 5	07	01	05	04	17
Zone 6	22	06	01	01	30
Total	84	26	15	20	145

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 related to Building and related infrastructure and Bill of quantities. The above services are provided by dedicated professional Architects and Engineers. The division has achieved performance from Rs 7688.37 Mn in year 2021 to Rs 3585.92 Mn in year 2022 due to the prevailing situation of the country. Table 4 below shows the number of projects in 2022 and Figure 6 shows the performance from year 2013 to year 2022.

Table 4: Summary of Projects Consultancy Division in 2022

No	Description	No of Projects
1	Projects completed at design stage	14
2	Sketch designs sent for client approvals	18
3	Projects at construction drawings stage	07
4	Sketch designs under preparation at the end of year 2022	01
5	Projects at investigation stage at the end of year 2022	02
Total Number Projects		42

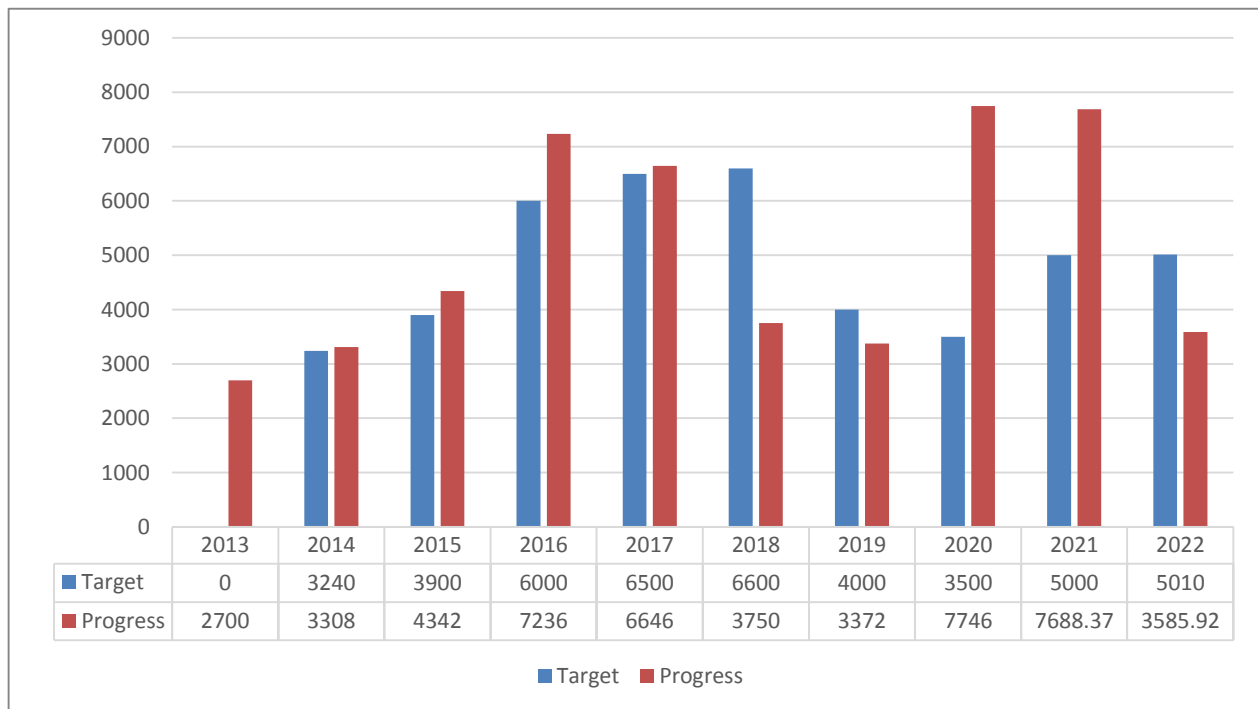


Figure 6: Graphical representation of Consultancy Division Performance

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 the 1325 housing units out of total 2063 units and under inspection in 28 housing units, constructed by National Housing Development Authority (NHDA). Certificate issued for 144 housing units and 32 housing units which are constructed by Sri Lanka land Reclamation Development Cooperation (SLLRDC) and Municipal Council Kandy respectively as shown in table 5. And also inspected 36 housing units constructed by divisional secretariat Habaraduwa. Inspection was delayed due to inaccessibility of premises, difficulties in assigning staff with their routing works and shortage of permanent department staff.

Table 5: Condominium Projects

	NHDA	SLLRDC	Municipal Council - Kandy	DS Habaraduwa
Certificate Issued	1325	144	32	
Under Inspection	28			
Inspected	710			36
Total Units	2063	144	32	36

Chapter 03 - Overall Financial Performance for the Year ended 31 st December 2022

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance for the period ended 31st December 2022

Budget 2022		Note	Actual	
Rs.			2,022 Rs.	2021 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		1,033,698,000	1,617,444,000
-	Deposits		1,096,123,274	1,145,164,003
-	Advance Accounts		24,592,206	22,721,000
-	Other Main Ledger Receipts		-	-
-	Total Non Revenue Receipts (B)		2,154,413,480	2,785,329,003
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		2,154,413,480	2,785,329,003
	Remittance to the Treasury (D)		-	-
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		2,154,413,480	2,785,329,003
	Less: Expenditure			
	Recurrent Expenditure			
394,430,000	Wages, Salaries & Other Employment Benefits	5	371,850,773	340,970,809
133,030,000	Other Goods & Services	6	136,578,828	116,580,991
2,700,000	Subsidies, Grants and Transfers	7	2,288,307	1,977,231
-	Interest Payments	8	-	-
200,000	Other Recurrent Expenditure	9	116,792	128,103
530,360,000	Total Recurrent Expenditure (F)		510,834,700	459,657,134
	Capital Expenditure			
24,650,000	Rehabilitation & Improvement of Capital Assets	10	23,494,075	32,517,501
1,500,000	Acquisition of Capital Assets	11	1,488,889	55,943,634
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
900,000	Capacity Building	14	989,425	3,178,661
500,000	Other Capital Expenditure	15	470,029	-
27,550,000	Total Capital Expenditure (G)		26,442,418	91,639,796
	Deposit Payments		1,065,443,813	818,685,319
	Advance Payments		24,627,708	17,638,145
	Other Main Ledger Payments		-	-
	Total Main Ledger Expenditure (H)		1,090,071,521	836,323,464
	Total Expenditure I = (F+G+H)		1,627,348,639	1,387,620,394
	Balance as at 31st December J = (E-I)		527,064,841	1,397,708,609
	Balance as per the Imprest Reconciliation Statement		527,064,841	1,397,708,609
	Imprest Balance as at 31st December		-	-

3.2 Statement of Financial Position

As at 31st December 2022

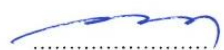
ACA-P

Statement of Financial Position As at 31st December 2022

		Actual	
	Note	2022	2021
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	841,132,720	826,783,739
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	65,555,379	65,519,877
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		906,688,099	892,303,616
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(1,304,063,770)	(1,273,419,810)
Property, Plant & Equipment Reserve		841,132,720	826,783,739
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	1,369,619,149	1,338,939,687
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		906,688,099	892,303,616

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 43 and Annexures to accounts presented in pages from 44 to 71 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 :

Designation :

Date : 27/12/2023

W.S. Sathyananda

SLAS (SPECIAL GRADE)

MBA(Ballarat), PGD(La-Trobe), B.Sc.(Sri Jayawardenepura)

Secretary

Ministry of Urban Development and Housing
17th Floor, "Suhurupaya" Battaramulla



Accounting Officer

Name :

Designation :

Date : 23/02/2023

Eng. K.G. Sandya Kumudini
Director General of Buildings
Department of Buildings
"Sethsiripaya"
Battaramulla



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

Name :

Date : 23/02/2023

G.V. Anusha Sajeewani

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 2022

	Actual	
	2022 Rs.	2021 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	207,251,945	121,967,518
Imprest Received	1,033,698,000	1,617,444,000
Recoveries from Advance	22,991,433	22,065,205
Deposit Received	1,096,123,274	1,145,164,003
Total Cash generated from Operations (A)	2,360,064,652	2,906,640,726
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	507,561,343	457,595,083
Subsidies & Transfer Payments	2,288,307	1,977,231
Expenditure incurred on behalf of Other Heads	733,498,303	1,519,095,152
Imprest Settlement to Treasury	-	-
Advance Payments	24,830,468	17,648,145
Deposit Payments	1,065,443,813	818,685,319
Total Cash disbursed for Operations (B)	2,333,622,234	2,815,000,930
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	26,442,418	91,639,796
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	26,442,418	91,639,796
Total Cash disbursed for Investing Activities (E)	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(26,442,418)	(91,639,796)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

Basis of Reporting

1. Reporting Period

The reporting period for this financial statement is from 01st January to 31st December 2022.

2. 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.

3. Recognition of Revenue

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

4. 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.

5. Property, Plant and Equipment Reserve

This reserve account is the corresponding account of property plant and Equipment.

6. Cash and Cash Equivalents

Cash and cash equivalents include local currency notes and coins in hand as 31st December 2022.

- ❖ In case where there are transactions which are specific to a particular reporting entity, relevant information can be entered in to the financial statements with approval of Department of State Accounts and the disclosure required for these 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	530,360,000.00	530,269,500.00	510,834,701.00	96%
Capital	27,550,000.00	27,640,500.00	26,442,417.00	96%

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

Serial No	Allocation Received From Which Ministry / Department	Allocation(Rs)		Actual Expenditure	Bills in Hand on 31/12/2022	Allocation Utilization as a % of Final Allocation
		Original	Final			
6	Public Service Commission	102,960.00	57,752.18	57,752.18		100
101	Ministry of Buddha sasana, Religious Cultural Affairs	25,233,942.28	25,142,604.05	25,141,208.16		99.99
103	Ministry of Defence	14,490,000.00	-	-	-	-
110	State Ministry of Prison	229,726,000.00	185,252,341.86	185,252,341.86		100
111	Ministry of Health	28,681,710.01	26,631,034.49	26,631,034.49		100
112	Foreign Ministry	2,017,300.00	746,365.55	746,365.55		100
130	Ministry of Public Services	1,121,893.52	-	-	-	-
186	Department of Registration of persons	37,355,000.00	37,355,000.00	37,355,000.00	-	100
208	Department of National Museums	96,825,942.70	37,146,487.24	34,720,827.14	2,425,660.10	93.47
220	Department of Ayurveda	11,244,328.22	5,155,997.37	5,155,997.36		100
221	Department of Labour	101,063,698.13	77,915,461.18	69,621,902.20	8,293,558.98	89.36
225	Police Headquarters	572,961,305.92	338,789,886.20	322,903,345.41	15,886,540.79	95.31
246	Department of Inland Revenue	9,837,302.26	5,498,370.28	5,498,370.28		100
288	Survey Department	1,450,721.77	1,068,078.52	1,068,078.52		100
289	Department of Export Agriculture	2,491,000.00	2,491,000.00	2,491,000.00		100
308	Department of Post	20,000,000.00	72,410.40	72,410.10		100
Total		1,154,602,564.81	743,332,789.32	716,715,633.25	26,605,759.87	

3.7 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022(Rs)	Balance Per Financial Position Report as at 31.12.2022(Rs)	Yet to be Accounted	Reporting Progress as a %
9151	Buildings and Structures	111,146,139.29	111,146,139.29	-	100
9152	Machinery and Equipment	263,883,802.68	263,883,802.68	-	100
9153	Land	461,298,859.79	461,298,859.79	-	100
9154	Intangible Assets	3,979,368.00	3,979,368.00	-	100
9155	Biological Assets	-	-	-	-
9160	Work in Progress	824,550.00	824,550.00	-	100
9180	Lease Assets	-	-	-	-

3.8 Auditor General's Report ***

Director General
Department of Building

Report of the Auditor General on the Financial Statements of the Department of Building for the year ended 31 December 2022 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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 2022 comprising the statement of financial position as at 31 December 2022, 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 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 2022, and of its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

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 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 Generally Accepted Accounting Principles

and provisions in Section 38 of the National Audit Act No. 19 of 2018 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.

1.4 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.

1.5. 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,

1.6 Comments on Financial Statements

1.6.1 Deposit Payments

The following observations are made with regard to the balance of Rs.1,014,524,420 in the 13/52 General Deposit Account which maintained as payable amounts to third parties.

- (a) Although according to Financial Regulations 571 (3) all lapsed deposits should be credited to the government revenue, the deposits more than 05 years amounting to Rs. 16,870,929 and deposits over 02 years amounting to Rs. 298,581,860 were identified. However, it was observed that the correct deposit dates of the balances recorded as 01 January 2022 as the date of deposit in the 13/52 deposit account had been several years ago. It was further observed that this includes deposits for completed, suspended and delayed contracts.
- (b) In terms of Financial Regulations 571 (1), the lists of all lapsed deposits should be prepared at the end of every half-year, but this was not done.

1.6.2 Advance Payments

The following observations are made regarding the Public Officers' Advance Account activities.

- (a) According to the accounts submitted for audit in the year under review, the loan balances of Rs. 170,275 due from the deceased officers existed for a period of 2-3 years and the loan balance of Rs.115,861 due from a retired

officer was not recovered even after more than 05 years.

- (b) Outstanding loan balance of Rs. 441,095 was existed for a period of 03-12 months related to two officers who had vacated their posts during the year under review and the balance of receivables less than 03 months was Rs. 242,547.

1.6.3 Non-Financial Assets

- (a) Total balances of 10 types of non-financial assets as at 31 December 2021 as mentioned in Form ACA-6 and Treasury Form SA-82 were Rs.372,890,462 while the aggregating opening balances of those items as at 01 January 2022 were Rs.372,890,462 thus, an increase of Rs.63,660,751 was observed in the opening balances of the financial statements for the year 2022. Adjustments made to these opening balances of the non-financial assets were not disclosed in the financial statements.
- (b) Although a departmental coding system should be adopted for non-financial assets in order to identify and account for the assets and facilitate their control, there was no coding or identification system to verify that the assets in the asset list generated by the Department's CIGAS program were actually physically existed in the organization.

1.6.4 Lack of Evidence for Audit

The detailed schedule related to 08 items of non-financial assets including official quarters, buildings, transport equipment valued at Rs.841,132,718 were not submitted to the audit.

1.6.5 Non-maintenance of Registers and Books

Even though the Department had undertaken 451 projects to be completed during the last 06 years, it was not possible to confirm whether the works had been completed due to the contract document was not updated and the date of completion of the work was not entered for.

2. Financial Review

2.1 Non -compliance with Laws, Rules and Regulations.

Reference to Laws, Rules and Regulations	Non-compliance
-----	-----
(a) Establishment Code of the Democratic Socialist Republic of Sri Lanka	
(i) Section 4.3.4 of Chapter XIX	No arrangements were made to maintain a separate waiting list for each official quarter's grade in respect of the Departmental Residences.
(ii) Section 6.1 of Chapter XIX	Although the lease period of all the official residence other than the residences designated for a certain position should be 05 years, the officials of the department remain resident in the houses for more than 05 years contrary to the said provisions.
(iii) Section 6.1.1 of Chapter XIX	An officer who has enjoyed the privilege of residing in a government quarters at one service station for more than half of the total period allowed for residence, shall be ineligible to be considered for the same house at the same service station until 05 years have passed from the date of completion of such earlier period of residence. However, the officials had acted contrary to that provision.
(b) Assets Management Circular No. MF/CG/02(iv)-01/2017 of 28 June 2017 issued by the Secretary to the Treasury	
(i) Section 05	The Department has not reported to the Comptroller General's Office with regard to the owned vehicles worth Rs. 151,620,000.
(ii) Section 07	Although the purchases and disposals should be reported quarterly to the Comptroller General's Office, this provision was not followed.

3. Operating Review

3.1 Performance

According to Financial Regulation 789, 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 78 senior level engineers, 13 senior level architects and 210 planners, quantity surveyors and technical officers as at 31 December 2022. However, the performance was at very weak level as mentioned below.

3.2 Abandonment of Projects without Completion

- (a) The contractor of the project to shifting the Ministry of Foreign Employment Promotion and Market Diversification to the building of the Ministry of Labour has signed the contract agreement, but not commenced the construction works of the contract. Further, he had changed the estimated values of the contract from time to time until exceeding the date of completion and handover. Hence, it was observed that these were caused for the delay.
- (b) Although money had been paid to the Department of Building for a construction contract of Kalutara Industrial Estate with an estimated value of Rs.9,146,500, the contract had been abandoned after a very long delay and there was no agreement from the company that offered the relevant construction work.
- (c) Allocations for 03 contracts with an estimated value of 156,267,463 had been handed over to the Department of Building for a long time ago, but the contract had not been completed, and due to the current economic crisis, these three contracts had been abandoned due to non-released of fund from the General Treasury and non-payment to the contractor.
- (d) The construction of the chief medical officer's lounge at Kaithadi Aryurveda Hospital, the construction of the central dispensary at Valpotuwewa Kobeigane, the construction of gates on the Karaitivu main road and the construction of the labour office at Warakapola, which were awarded from 2018 to 2021, were also kept without completed for a long time after being entered into contract agreements. After that these contracts were abandoned in the year 2022 as per National Budget Circular No. 03/2022.

- (e) 23 construction contracts worth over Rs. 659 million awarded to the Department of Buildings by the government and semi-government agencies over the past 05 years have been awarded without completion.
- (f) Other government and semi-government agencies also award construction contracts to the Department of Buildings relying on the Department of Buildings as a government agency in compliance with Financial Regulations and the Department of Buildings charges a management fee thereof.

However, abandonment of the construction contracts in this manner and blaming only subcontractors for this, could not absolve the Department of Buildings of its responsibility as a state agency, and the public sector would be held back by the misappropriation of these works. It was further observed that no benefit was obtained from the fund deployed for the above construction works.

3.3 Delays in Completion of Projects

- (a) Regarding the maintenance and operation of government residences, the progress of two projects that had been undertaken to be carried out in the year 2022 was as low as 10 percent.
- (b) According to the Apartment Ownership (Special Provisions) Act, dated 15 August 2018, although condominium properties are required to be inspected and certified as safe for occupancy, 36 housing units had not been physically inspected by the end of the year under review. Further, although the inspection of 710 units had been completed, the certificates had not been issued.
- (c) Although, 98 Turnkey projects had been received during the year 2022, no work had been done in 07 projects and the physical progress of 11 projects with an annual allocation of Rs. 294.82 million was in the range of 2 percent to 50 percent.
- (d) According to the information submitted to the audit, 25 consultancy projects had been received in the year 2022 and in the reviewed year, no work had been done out of those 04 projects and the physical progress of 10 projects with an annual allocation of Rs.431.82 million was in the range of 3 percent to 45 percent.

3.4 Assets Management

- (a) According to the information submitted to the Comptroller General's Office regarding the lands owned by the Department as at 31 December 2022, the following matters were observed.
 - i. The Department had 45 lands, of which title deeds were available only for 13 lands and title deeds had not been prepared for the remaining 32 lands.
 - ii. It was observed that out of the 45 lands owned by the Department, the assessed value of 25 lands could not be identified separately.
- (b) Nine (09) official residences remained underutilized as at 31 December 2022. The instructions were given by Director General of Buildings' letter No. 05/13/01/18-C III dated 27 December 2022 addressed to the chief engineers in charge of all zones with regard to inspection and maintenance of official residences. However, several quarters were unusable condition due to defects and lack of repair work. Although many of the officers working in the Department applied for quarters on the waiting list, the buildings owned by the Department of Building remained underutilized due to non-renovation.
- (c) The circuit bungalow at Thangalle will not be available to tourists from March 2020 and due to the presence of a group of outsiders without paying and making a reservation under the proper system, the water and electricity charges had increased abnormally as mentioned below. Meanwhile, no income was received even though expenses had to be incurred for the maintenance of the bungalow. As per the request made by the Director General on 18 October 2022 to the relevant institutions to disconnect the electricity, the water supply and the supply of electricity was disconnected on 24 May 2023 and 17 May 2023 respectively. Further, the water and electricity expenses amounting to Rs.666,447 incurred so far had not been reimbursed.

3.5 Damages and Losses

The loss of Rs. 89,597 due to two vehicle accidents in 2016 and 2021 had not been recovered till 31 December 2022.

4. Identification of Sustainable Development Goals

- (a) Every government organization is required to comply with the United Nations' Agenda for Sustainable Development Goals 2030 and the Department of Buildings had not act as expected on the scope of work under its purview for the year under review.
- (b) No action had been taken to identify about 2030 Agenda and the sustainable development goals, targets and milestones to be achieved and the indicators for measuring the target attainments related to its objectives.

5. Human Resource Management

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

The approved, actual and vacant cadre of the Department as on 31 December 2022 are given below. A sum of Rs. 288 million had been spent on the personal emoluments object code category for the year under review. Accordingly, the per capita expenditure is Rs.567,819.

Staff Category -----	Approved Cadre -----	Actual Cadre -----		Number of Vacancies -----
		Permanent -----	Contract -----	
Senior level	126	102	-	24
Tertiary level	24	05	-	19
Secondary level	285	270	-	42
Primary level	178	128	03	50
Total	613	505	03	135
	=====	=====	=====	=====

There are 24 vacancies at the senior level, 19 vacancies at the tertiary level, 42 vacancies at the secondary level and 50 vacancies at the primary level with total number 135 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

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%
Sketches produced			64.7%
Drawing produced		78.5%	
Estimates for construction works			58%
Project completed (No of projects)			57%
Project completed value base (construction)			58%
Project completed value base (Maintenance)	98%		
Project completed value base (Project Management)			50%

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
Ensuring healthy living in the design of buildings for government offices (SDG 03)	Using environmentally safe materials for construction	Materials Reducing non-environmentally friendly materials by 10% in buildings.	100%
Providing potable water for the offices under construction and reducing the damage caused by waste water to water sources (SDG 06)	Providing clean drinking water for new buildings and creating a system to clean and dispose of waste water according to proper methods (safe water and sanitation)	For 25 constructions in 2022	12%
Well finishing of space and minimal environment in offices (SDG 03)	Reducing indoor and outdoor air pollution	For 25 of the construction in 2022	0%
Providing Internet and Network facilities to facilitate and speed up work (SDG 09)	Significantly increase access to information and communication technology to build resilient infrastructure and increase resource efficiency	For 50% of the number of officers in the company	100%

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Casual/Contract	Vacancies/(Excess)
Senior	126	102	0	24
Territory	24	5	0	19
Secondary	285	270	0	42
Primary	178	128	3	50
Total	613	505	3	135

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

Current Status of Posts – As on 31/12/2022

Senior level

Engineering Service - 11 vacancies were filled up.

Accountant / Architectural Service - Requests for filling up the vacancies have been forwarded to the Ministry of Public Administration.

Interior Designer - Hiring procedure sent for approval.

Tertiary level

Technical Officers (Special Grade) – Departmentalized posts and promoted and completed after completion of the relevant service

Designer (Special Grade) -Departmentalized posts and recruitment is conducted through an interview.

Secondary level

Designer - Departmental posts and recruitment is conducted through written examination. The approval of the Ministry of Finance has been requested for the acquisitions.

Management Service Officer - Requests have been forwarded to the Ministry of Public Administration to fill up the posts of Management Service Officer Vacancies. PACIS software will be updated.

Development Officer - 28 officers were appointed from the appointments on 01/01/2022.

Technical Assistant - Departmentalized posts on limited basis

Primary level

Drivers - 03 drivers have been recruited on casual basis under Ministry of Public Administration.

Primary Grade- There are requests to the Department of Multipurpose Development to post the recruits under the Multipurpose Development Corps.

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	Performance Improvements Training for Technical Officers	36	2 Days	350,000.00		Local	
2	Continuing CPD On " Design of LPG Systems for Buildings"	1	4 Days	12,000.00		Local	
3	CPD Course on Extra Low Voltage Systems (ELV Systems)	1	4 Days	29,000.00		Local	
4	2nd Government to Government G2G0 Seminar on Japanese Jonkasou for Decentralized Waste Water Management in SL	3	1 Day	Free of Charge		Local	
5	PG Diploma in Building service Engineering (BSC) 2020/2021	1	12 Months	300,000.00		Local	
6	Programme about how to make Cabinet papers	2	1 Day	Free of Charge		Local	
7	CPD Course on Project Management Professional (PMP) Certification	1	5 Days	20,500.00		Local	
8	Advance certificate in public procurement and assets management	1	10 Days	30,000.00		Local	
9	Workshop on role and responsibilities of leave and leave clerks to a government officer	7	2 Days	7,500.00		Local	
10	Fixation of Salaries of Government officers	8	1 Day	5,000.00		Local	
11	Writing office notes and writing official letters	12	1 Day	20,000.00		Local	
12	Associate professional training program – Batch 40	1	4 Days	45,000.00		Local	
13	Two day workshop on office equipment control	04	2 Days	7,500.00		Local	
14	Higher National Diploma in procurement and control administration (HN-DIPPCA)2021-2022	1		120,000.00		Local	

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			
1.1	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		
1.5	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			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
06	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in Terms of Sub-section 40(4) of the National Audit Act 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 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 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	Complied		
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		
11.2	The liabilities not exceeding the provision that remained at the end of the year as per the FR 94(I)	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		
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 Per F.R.371 settled within one month from the Completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the line it 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 other regulations	Complied		
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			
No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	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		
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		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
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 6.5 of the afore said 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		

END