



ஸ்ரீலங்கை நிர்மாணத் தொழில் அமைச்சு  
கிராமிய வீடமைப்பு மற்றும் நிர்மாணத்துறை மற்றும் கட்டிடப்பொருட்கள் தொழில்மேம்பாட்டு இராஜாங்க அமைச்சு  
STATE MINISTRY OF RURAL HOUSING AND CONSTRUCTION & BUILDING MATERIALS INDUSTRIES PROMOTION

# வார்க்கை வார்காவ வருடாந்த அறிக்கை Annual Report 2021

# CIDA



ஓடிக்கிரீத் கர்மாணத் சம்பர்ணத் அபிவார்கை  
நிர்மாணத் தொழில் அபிவிருத்தி அதிகாரசபை  
CONSTRUCTION INDUSTRY DEVELOPMENT AUTHORITY





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## 1.0 EXECUTIVE SUMMARY

### 1.1 INTRODUCTION

The Construction Industry Development Authority (CIDA) has been established as the successor to the Institute for Construction Training and Development (ICTAD) under the provisions of the Construction Industry Development Act No. 33 of 2014

### 1.2 VISION, MISSION AND OBJECTIVES

#### VISION

*“A reliable and competent construction industry in Sri Lanka, on par with global standards”*

#### MISSION

*“To provide strategic leadership to the construction industry, by ensuring dynamic and professional industry services through a national construction policy, regulations, capacity building, development and the promotion of quality standards to meet local and global requirements for sustainable national development”.*

#### OBJECTIVES

The “Long Title” of the Construction Industry Development Act No.33 of 2014 reflects the overall Goals and Objectives of the Construction Industry Development Authority as follows:

“An act to provide for the development of the Construction Industry in Sri Lanka; To Regulate, Register, Formalize and Standardize the Activities of the Construction Industry; to provide for the establishment of the National Advisory Council on Construction; The establishment of the Construction Industry Development Authority and the establishment of the Construction Industry Development Fund and the Fund of the Construction Industry Development Authority; to provide measures for the improvement and wellbeing of the Industry related professionals, manufacturers, suppliers, contractors, and craftsmen; and for the settlement of disputes related to construction activities; to ensure public safety in the Construction Industry of Sri Lanka; and for matters connected therewith or incidental thereto.”



### 1.3 KEY FUNCTIONS

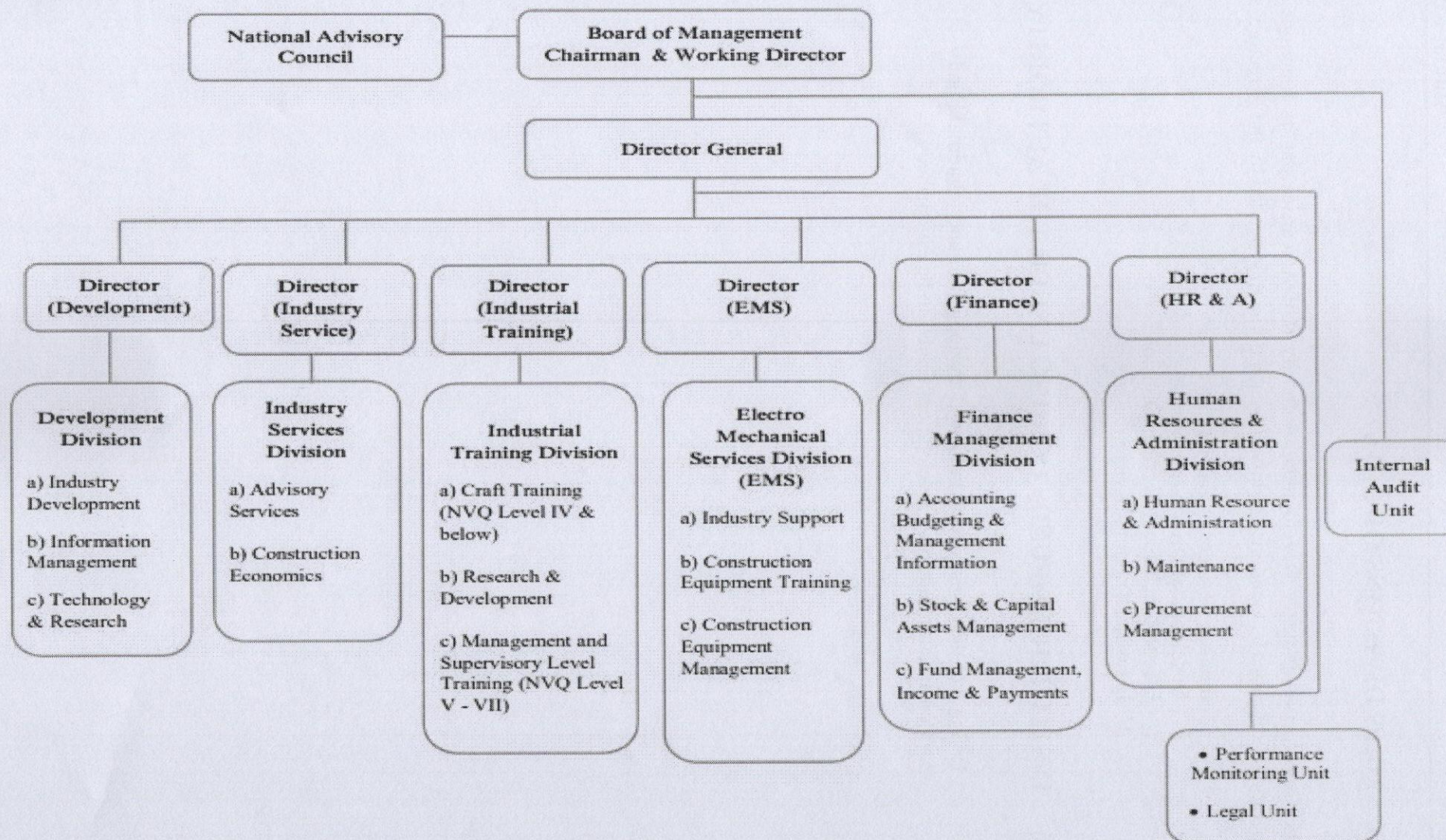
- To ensure the implementation of the national policy on construction in keeping with the directions issued by the Hon. Minister.
- To provide strategic leadership to the stakeholders of the construction industry to stimulate sustainable growth, reform, and improvement of the construction sector
- To register and renew such registration of the stakeholders of the construction industry as may be prescribed from time to time
- To promote sustainable growth of the construction industry with special attention to the design and development of energy efficient buildings and structures
- To promote appropriate research and dissemination and publication of research work on any matter relating to the construction industry and its development
- To formulate, in consultation with other relevant authorities, the standards in construction industry and categorize such standards as compulsory and voluntary standards.
- To implement the Codes of conduct, practices, procedures and processes and documentations relating to construction industry as being formulated by the Authority.

The Corporate Plan has been prepared covering all the functions spelt out in the Act ensuring the implementation of them within the said time frame. The Annual Implementation Plan for the year 2019 was prepared following the Construction Industry Development Policy, Construction Industry Development Act and Corporate Plan prepared for the period of 2020 – 2024.

The activities planned to be implemented in the year 2021 together with the time targets and expected revenue from each activity and the progress achieved, have been detailed under the respective divisions.



## 1.4 ORGANIZATION CHART





## **1.5 MAIN DIVISIONS OF CIDA**

The Construction Industry Development Authority (CIDA) carries out its functions through four operational divisions as mentioned below and each division is headed by the Director.

- a. Industry Services Division
- b. Development Division
- c. Electro Mechanical Services Division
- d. Industrial Training Division

## **1.6 INSTITUTIONS/FUNDS COMING UNDER THE AUTHORITY**

- 1. Fund of the Construction Industry Development Fund – Internal Fund
- 2. Construction Industry Development fund - to be established



## **2.0 PROGRESS AND THE FUTURE OUTLOOK**

### **2.1 INDUSTRY SERVICES DIVISION**

The Industry Services Division facilitates and regulates the construction industry by publishing Technical Specifications, Standard Bidding Documents and Bulletin of Construction Statistics, providing advisory services on technical and procurement issues, facilitating alternative dispute resolution procedures, conducting technical auditing, conducting researches on construction economics, registering and monitoring of Adjudicators, maintaining register of Identified Construction Works. This division provides services to the stakeholders of the construction industry, such as Clients, Consultants, Contractors, Policy Makers, Investors, Planners etc. leading to the development of construction industry by regularizing, harmonizing, systematizing of construction activities making the construction industry effective and efficient.

The Industry Services Division consists of two sub divisions. They are Advisory Services and Construction Economics.

#### **a) Advisory Services**

Advisory Services is a combination of technical, economic and construction expertise covering capital and recurrent works. Both public and private sector Clients increasingly look for clearer interpretation and advice on contractual matters while our mandate is to improve the construction industry.

Following activities have been carried out by Advisory Services sub division during the year 2021.

- Registration of pool of Adjudicators for providing dispute resolutions services. List of Adjudicators was published on the CIDA Web site since the year 2016. As per the Construction Industry Development Act, it is required to register Adjudicators. A gazette has been finalized on 2019 and 57 No's of Adjudicators Registered with the Authority. 14 no's of Adjudicators have been appointed during the year 2021 on the request of parties to the contract.
- Registration of Quality Management Auditors- Six no's of QMA, s Renewed in year 2021.
- Appointing Mediators for the conflict resolution Services & providing advisory services to the Construction Industry.

The Division provides advisory services on Bidding Documents, Contract Administration, Dispute Resolutions, and CIDA Formula on Price Fluctuation, CIDA Standard Bidding Documents, Technical Standards, Technical Specifications and Guidelines etc.

A large number of Contractors as well as Government Institutions who faced contractual disputes related to above mentioned areas sought advice verbal & written from the division. 3000 no's of Advisory Services in relation to the matters mentioned above have been provided in the year 2021.



Following Mediations were conducted during the year 2021.

1. KASE Engineering – Design & Contract for Converting Ground floor Penicillin Raw Material Store in to a Production Section. Contract No SPMC/P/2015/03- State Pharmaceuticals Manufacturing
  2. Anudi Construction- Proposed Alteration and Modification to wash room -Galle Heritage Foundation
  3. Singhe Construction – Repair and Improvement of several Department (AA1/3/2018/04) Institute of Indigenous Medicine- Institute of Indigenous Medicine
  4. Arch International PLD-Construction & Completion of Balance work of police Mess and Barracks Building at Mirihana & Cinnamon Garden Police Station-Department of Building
- Awareness programs in 25 districts through District Coordinators to enhance the capacity of construction industry. District Coordinators are placed in 17 districts to carry out the CIDA activities as follows;

CIDA Registration (Reg. Below C7, Renewal, Upgrading), Site Visit (Dengue awareness visit, Largest project visit etc.), Advisory Services, Conducting Seminars, Craft Registration (NCASL & DS office visit), Shrama Sikuru Skill Development programme, CIDA representative for District Committee meeting, Respond online to urgent office work & Special duties which assign the Head office (Bulletin data collection, construction material shortage survey etc.)

#### **b) Construction Economics**

Construction Economics is the process of economizing construction process from project initiation to completion ensuring practical and sustainable financial decisions are made throughout the project.

Following activities have been carried out by Construction Economics sub division during the Year 2021

- Preparation, publication processing and revision Specifications, standard documents, standard bidding documents, required for identified construction activities to enable local Construction Constructors in the Sri Lankan construction industry to become international brands.

Documents published in 2021 were;

1. Health and Immunity Enhancement Guidelines for COVID 19 and Dengue,
2. The Way Forward After COVID 19,
3. Construction Green Guide an Environmental Guide to the Construction Stage of Building Projects,
4. Guidelines of Green Material Rating for Construction Industry



- Advising on procurement strategies for construction and maintenance work and engagement of consultants, experts and institutions in special assignments.
- Graded the Building Materials, Components and Processes in greenery in collaboration with the Institute of Architects, the Institute of Engineering, Universities and other Institutions to develop the necessary construction plans to enable Sri Lanka to become a local brand in the construction industry internationally.
- Standardization the construction industry stakeholders by publishing a monthly bulletin on fluctuation of building materials

The prices of materials, labour wages, and plant hire rates were collected, checked and analyzed for preparing of indices. This bulletin is mainly used for the calculation of price fluctuation in construction projects. 12 No's of bulletins were published in the CIDA web site free of charge.

Conduct three stakeholders meeting to the industry and take necessary steps to safeguard the contractors due to the sudden hike of material prices in the construction industry, Conduct Ministry Meeting with Consumer Affairs Authority and Finance Ministry, submitted Cabinet paper to mandate the use of price fluctuation formula for projects which the duration greater than three months.



## 2.2 DEVELOPMENT DIVISION

### i. NATIONAL REGISTRATION AND GRADING SCHEME FOR CONSTRUCTION CONTRACTORS

Registration and grading is a screening process for the capabilities of prospective contractors to determine their general ability to undertake different types and sizes of projects without reference to any specific contract. Registration and grading will be determined by examining the technical and financial status of the contractor.

Target of registration of construction contractors for the year 2021 was 3500 and the achievement was 2563 nos. This includes new registrations, upgrading and renewal of registration.

- **Online registration – enhancement proposal**

A Proposal has been approved granting funds for the enhancement of online registration

- **Survey on Covid-19 Safety at Construction Sites**

A survey was done through District Coordinating Officers (DCOs) to analyze the situation on Covid-19 adaptation of construction sites. 700 responses were received in this.

- **Moratorium for Registration for Contractors**

A Moratorium for Registration for Contractors has granted for 06 months from 01.05.2021 due to Covid-19 situation. 1218 no. contractors were benefitted from this period.

- **Relaxation of Water Supply Sector Contractor registration**

A relaxation was given to Water Supply Sector Contractors making it possible for C1 contractors to apply for large projects over Rs. 1500 (mn.) which is their top designated limit.

### ii. REGISTRATION OF PROPERTY DEVELOPERS

The objectives of the Registration of Property Developers is to streamline the property development Industry in order to fulfill the needs of the stakeholders, improve the end user satisfaction and investor confidence, and reduce disputes and building up the image of the industry.

#### **Process & progress up to now**

As per the Construction Industry Act No. 33 of 2014 and under the provisions of Section No. 42, the regulations and the subsequent Gazette No. 2181 / 21 have been published on 25<sup>th</sup> June 2020.

Only 10 nos. Property Developers have been registered for the year 2021.

Due to the slow enrollment of Property Developers, awareness letters have been sent to all prospective developers requesting them to adhere to the requirement. Also letters were sent to 341



Local Government Authorities requesting to include CIDA registration Mandatory as well as a national requirement as a priority concern in their approval process.

### **Property Developer – Policy proposal by Department of International trade & Policy**

A requirement to include “Real Estate Agents” to the Property Developer Registration was received from the Department of Trade and Investment Policy. A preliminary study was done and reported to the line Ministry.

#### **iii. TEMPORARY REGISTRATION OF FOREIGN CONTRACTORS**

Registration and employment of foreign contractors are regularized by the section 39 of the Construction Industry Development Act No 33 of 2014, and subsequent gazette notification 2085/19 of 23rd August 2018. The criterion which had been duly approved by the Board of Directors was prepared by a committee representing all stakeholders, in the year 2016.

In order to register the contractors who have already commenced projects at the time of releasing the gazette notification, a fair mechanism shall also be introduced without adhering to stringent requirements.

Targeted registration on Foreign Contractors for the year 2021 was 17. However 23 Nos. of Foreign Contractors were registered during this period under review despite pandemic situation.

#### **iv. REGISTRATION OF QUALIFIED PERSON/FIRMS**

Construction Industry Development Authority (CIDA), Legal Successor to ICTAD, as the regulatory authority of the construction Industry is mandated to maintain a register of Qualified Persons and practices namely local and foreign contexts to promote the Standards of professionalism as per the section no. 26 and 33 of the Construction Industry Development Act No. 33 of 2014.

CIDA has initiated to register persons and consultancy Practices in the following categories.

- a) Engineering, in consultation with the Institute of Engineers, Sri Lanka established under the Institution of Engineers, Ceylon Act, No.17 of 1968
- b) Architecture, in consultation with the Sri Lanka Institute of Architects and Architects Registration Board established under the Sri Lanka Institute of Architects Law, No. 1 of 1976
- c) Quantity Surveying, in consultation with the Institute of Quantity Surveyors, Sri Lanka established under the Institute of Quantity Surveyors, Sri Lanka (Incorporation) Act No. 20 of 2007



Following documents have already been prepared on consultancy practices in the year 2020.

➤ **Sri Lankan Consultancy Practices/Firms**

- Rules & Regulations for Registration of Sri Lankan Consultancy Practices
- Application for Registration of Sri Lankan Consultancy Practices

➤ **Foreign Consultancy Practices (Individuals/Firms)**

- Rules & Regulations for Provisional Registration of Foreign Consultancy Practices
- Application for Provisional Registration of Foreign Consultancy Practices

A Survey on Qualified Persons has been started on 01.09.2021 and completed on 14.09.2021 and around 700 responses were received.

**Re-structuring of Credential Committee**

A reconstituted credential committee comprising more members (NCASL & CCI) was established in June 2021. The 1<sup>st</sup> task assigned was to revisit the Firms Registration Document prepared by the previous (2018-2020) committee

**v. CIDA AWARDS FOR CONSTRUCTION EXCELLENCE**

The Annual Awards Scheme started in 1990 which promote professionalism and excellence in the Construction Industry continued in 2019 for the 30<sup>th</sup> consecutive time. This award scheme recognizes outstanding performance in construction management, high degree of professionalism in technical expertise and quality, introduction of innovative and appropriate technology and participation in training of craftsmen etc.

Due to Covid 19 pandemic period and the travel restrictions site visits had to be postponed.

Therefore the final evaluations of the projects to be selected for awards for the year 2021 had to be held in the year 2022. And it was decided to hold one ceremony for the years 2020 & 2021 during 1<sup>st</sup> quarter of 2022.

**vi. INFORMATION TECHNOLOGY SYSTEMS OF CIDA**

Following salient activities have been identified to be added to the Information Technology Infrastructure.

a. Following have been completed during the year 2020/2021

1. Qualified Person Registration System
2. Payment Gateway Integration
3. Website Revamping
4. Document Management System



b. Procurement works / Development works of following are in progress during the year.

1. Property Developer Registration System
2. Foreign Contractor Registration System
3. Importers, Manufactures & Suppliers of Construction Materials and Components Registration System
4. Identified Construction Works Information System
5. Quality Management Auditors Registration System
6. Material Cost Calculation System
7. Adjudicators Registration System
8. Construction Machinery & Equipment Registration System

**vii. CONDUCTING MEETINGS ON INDUSTRY ISSUES**

Two Stakeholder Consultations meetings were held to address the general issue faced by the contractors as well as the stakeholders of the industry.

**viii. DENGUE PREVENTION WORK AT CONSTRUCTION SITES / SURVEILLANCE WORK**

The Head Office surveillance team was not able to perform in full capacity as planned due to the pandemic situation. However District Coordinating Officers (DCO) continued their services visiting 297 construction sites.



## 2.3 ELECTRO MECHANICAL SERVICES DIVISION

### Training of 100 Rehabilitators as Backhoe loader operators by consolidated funds

Electro Mechanical Services Division of CIDA intervened with this valuable task of developing vocational skills of the youth under rehabilitation who have become victims of drug addicts once and undergoing rehabilitation at the Bureau of Commissioner General Rehabilitation. Developing them in the skills of Backhoe Loader Operation under the NVQ level 3 framework before absorbing them in to the society after rehabilitation



would gain benefits in converting them in to a useful labour category at a demanding field of Construction Equipment Operation while minimizing the active labour wastage in the country simultaneously enabling them to find their lost image once again soon after the rehabilitation with the gain of vocational skills in Backhoe Loader operation.



The programme is intended to skill develop for 500 rehabilitators as Backhoe Loader Operators by consolidated funds spending Rs 17.5 Mn within five years period knowing the importance of adopting this lesser privileged group into the active labour force, specially the construction labour categories in which the backhoe Loader operator is in a demanding labour category. In the year 2021, 60 rehabilitators got privileged by the project spending Rs 2.1 Mn.

By this comprehensive intervention strategy of developing vocational skills in Backhoe Loader operation with the rehabilitation in an appropriate manner to this group would be results oriented in placing them successfully back to the society and to the active labour force encouraging them to enjoy their regained life with the newly developed vocational skills.



## 2.4 CONSTRUCTION EQUIPMENT OPERATOR TRAINING UNIT



### **Vision :**

"To become the most conspicuous state organization through our devoted strength for a prominent service to all trainees and customers, and providing skilled manpower requirement of the Construction Industry"

### **Mission:**

"To Impart Skills and knowledge on operation, maintenance and management of construction equipment to develop a competent work force in the construction industry so that a measurable increase in construction productivity is achieved"

### **Objectives:**

- To train construction equipment operator to the established national skills standard
- To conduct plant management and supervisory management courses
- To conduct national trade tests and NVQ tests for construction equipment operators
- To upgrade competency of construction equipment operators to carry out their jobs effectively and efficiently
- To hiring machine and equipment for construction industry
- Being part of government construction projects to gain more experience to fresh operators and contribute to national development.



## **Introduction**

Construction Equipment Operator Training College provides training on construction equipment such as crawler tractors, loaders, excavators, motor graders etc. with special reference to their safety, basic maintenance and operating techniques. OTC has a fleet of 62 Nos. of construction equipment and sufficient number of Training Officers and Demonstrators.

About 70% of the training time is allocated for practical training to give hands-on skills to the trainees and the balance 30% is confined to theory. Some construction equipment are hired out for generating income while providing on-the-job training to the trainees.

OTC training programmes consist of institutional training as mentioned above and on-the-job training when construction projects in progress. A trainee who get at least three months OJT after completion of institutional training are eligible for NVQ. OTC is recognized by NAITA for facilitating NVQ tests for Construction Equipment Operators.

### **The following training courses are presently conducted at OTC.**

1. Preliminary Training
  - 1.1 Basic Construction Equipment Maintenance
2. Multi-Skilled Construction Equipment Operator  
(Sapiri Yanthra Niyamaka – SAYANI)

SAYANI has specially designed for providing operators with skills to operate more than 10 types of construction equipment. This is newly designed program with modern learning methods, in order to cater the multi skilled operator demand in the industry. It is expected high output with less overhead in construction sites and consistent services. This is a 100% free, government funded program which develops up to 1000 multi-skilled construction equipment operator annually. The pilot program successfully completed with 42 operators output in 2021 and it is planned to achieve target output in the next year.

3. Skill Development
  - 3.1 Light Construction Equipment
  - 3.2 Dump Truck
  - 3.3 Farm Tractor
  - 3.4 Self Propelled Vibrating Roller
  - 3.5 Crawler Tractor
  - 3.6 Wheel Loader
  - 3.7 Motor Grader



- 3.8 Hydraulic Excavator
- 3.9 Backhoe Loader
- 3.10 Skid Steer Loader
- 3.11 Mobile Crane
- 3.12 Plant Transporter
- 3.13 Fork Lift Truck
- 3.14 Truck Mounted Crane

All training courses from 3.1 – 3.14 are fee-levying courses and some of them are in highly demanded among school leavers and unemployed youth.

4. Trade Tests

- 4.1 NVQ tests

5. Customized Training Programs.

Customized training programs are specially designed training programs catering on request of organizations on their requirement.

6. Construction Equipment Related Services

OTC conducts construction equipment related services on requirement of the organizations of the industry. Construction equipment fleet was inspected for competency on request in 2021.



**Training Output 2021**

The operator training achievements in respect of each training category are shown in the table.  
(Please see the Table 1)

**Table 1 : Training Output 2021**

|            | TRAINING PROGRAMME                                                             | OUTPUT 2021       |                     |
|------------|--------------------------------------------------------------------------------|-------------------|---------------------|
|            |                                                                                | No. of Programmes | No. of Participants |
| <b>1.0</b> | <b>PRELIMINARY TRAINING</b>                                                    |                   |                     |
|            | 1.1 Basic Construction Equipment Maintenance                                   | 05                | 131                 |
| <b>2.0</b> | <b>SKILL DEVELOPMENT</b>                                                       |                   |                     |
|            | 2.1 Multi-Skilled Construction Equipment Operators ("Sapiri Yanthra Niyamaka") | 01                | 42                  |
|            | 2.2 Advanced Level vocational training program (13 Years Education)            | 01                | 36                  |
|            | 2.3 Training of rehabilitators as backhoe loader operators                     | 02                | 60                  |
|            | 2.4 Construction Equipment Operators                                           | 10                | 52                  |
|            | <b>TOTAL</b>                                                                   | <b>19</b>         | <b>321</b>          |

**Development of Training Infrastructure**

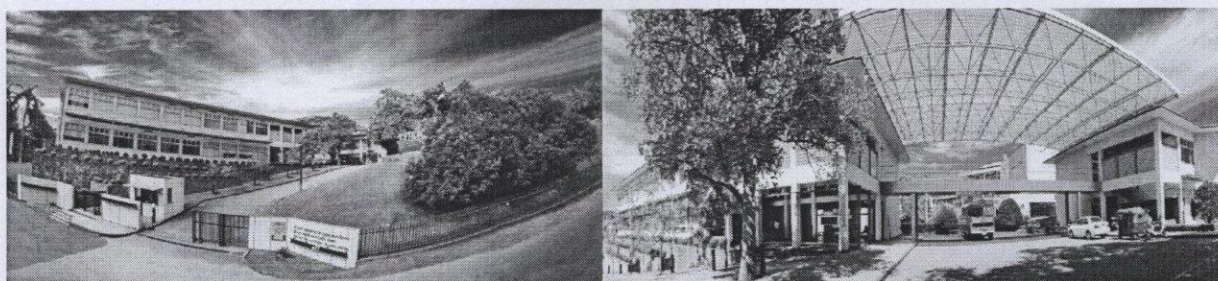
As the technology develops, new construction equipment also comes with advanced control systems and more functionality. The operators need knowledge and skills on those modern equipment. Therefore OTC is updating the its construction equipment fleet modern technology. A backhoe loader with advanced control systems is added to the equipment fleet in 2021 as a step of its long term development project.

**Construction Equipment Hiring**

Construction Equipment hiring is an additional service provided by the Operator Training College. It generates more income also to the college. Training is the first priority to use the existing machine fleet and idling machines are hired when available.



## 2.5 CONSTRUCTION EQUIPMENT MAINTENANCE UNIT



The Construction Equipment Maintenance & Management Training unit of Electro Mechanical Services division of CIDA, Construction Equipment Training Centre (CETRAC), is located at No. 17, D P Wjasinghe Mawatha, Pelawatta, Battaramulla. The CETRAC is well equipped to conduct training courses on repair maintenance & management of construction equipment. Training courses for Project & Maintenance Managers, Mechanical Engineers, Workshop Superintendents, Workshop Supervisors, Senior Mechanics, Mechanics, Mechanic helpers & School leavers are conducted at CETRAC.

### 1.0 CETRAC TRAINING PROGRAMMES

CETRAC training programmes for maintenance of Construction Equipment were initially developed with the assistance of Japanese experts during the period from October 1996 to September 2001. CETRAC basically provides training on construction equipment maintenance and management. CIDA has initiated to conduct Building Service Engineering Training programmes also at CETRAC.

### 2.0 Courses for new entrants to the industry

It was decided to develop and conduct more vocational training courses for early school leavers to help solving the unemployment problem of the youth. Accordingly, the following courses were conducted in the year 2021.

### 3.0 The Construction Equipment Technician Course

The Construction Equipment Technical-training course is conducted in collaboration with National Apprenticeship and Industrial Training Authority (NAITA). It is a two-year course consisting of 12 months institutional training at CETRAC and 12 months on-the-job training in the industry. School leavers with G C E (O/L) are eligible to follow this training course. This training course covers all aspects of repair and maintenance of modern construction equipment. The annual intake is 120 trainees.

These trainees are provided with free accommodation, course material, workshop facilities, uniforms, meals at concessionary rates & safety gear etc. during the training period. Almost all the ex-trainees of this programme are gainfully employed locally, as well as abroad. Some of them have established their own workshops for repair and maintenance of construction equipment.



Trainees successfully completing this programme are awarded the NVQ level 4 certificate.

#### **4.0 FURTHER TRAINING COURSES FOR SKILL UPGRADING OF EMPLOYEES**

Further training courses have been designed to update the technical knowledge of mechanics, supervisors and managers involved in repair, maintenance and management of construction equipment. The trainee in-take is limited to 12 per batch in order to pay individual attention to each trainee. Adequate experience in the relevant fields is required to follow these courses.

##### **4.1 Training Programmes for Junior Mechanics**

These training programmes have been designed to update the knowledge and skills of junior mechanics employed in construction equipment repair shops. Two to five year experience is required to follow these courses. The courses have been divided into different modules to enable the employers to send their mechanics to any selected module, depending on their training needs. Some of these modules, such as Hydraulics and Mechatronics are in high demand in the industry and therefore, sometimes extra courses have to be conducted on these modules.



##### **4.2 Training Programmes for Senior Mechanics**

These advanced training programmes have been designed to update the knowledge and skills of senior mechanics and train them on fault diagnosing and rectification. Mechanics having more than five years experience are eligible to attend this course. These training courses consist of 6 different modules to enable the employers to send their mechanics to any selected module, depending on their training needs. The module, Hydraulics and Mechatronics are in high demand in the industry and therefore, sometimes additional courses have to be conducted on these modules.



##### **4.3 Training Programmes for Supervisors**

The supervisory training programmes have been designed to enhance the knowledge of workshop supervisors responsible for maintenance of construction equipment. Supervisors having two years relevant experience are enrolled for these courses.

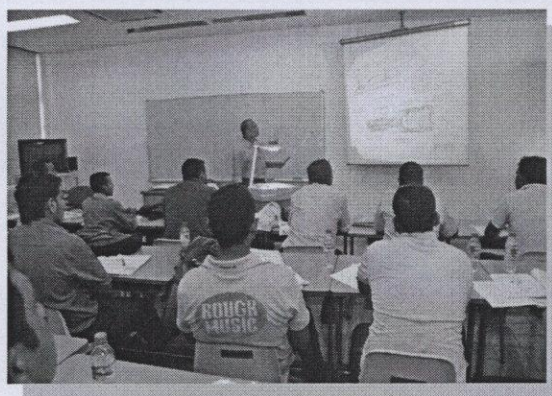
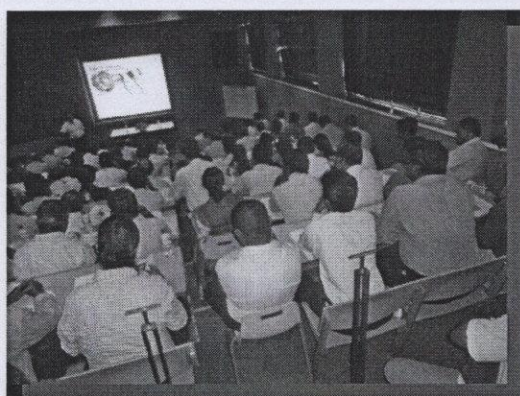


#### 4.4 Training Programme for Engineers / Managers

These training programmes have been designed to enhance the knowledge of Engineers, Workshop Managers and Project Managers who are involved in utilization and maintenance of construction equipment.

The training course, **Utilization of Construction Equipment**, is designed to provide technical knowledge to Civil Engineers and Project Managers on maintenance and utilization of construction equipment. Engineers having two years experience are enrolled for this course.

The training course, **Maintenance of Construction Equipment**, is designed to provide technical knowledge to Mechanical Engineers and front-line managers responsible for repairs and maintenance of construction equipment. The participants should have two years experience to follow this course.



#### 4.5 Training Programmes for Ancillary Staff

Usually, the Stores / Supply / Project Staff working for the construction industry do not have opportunities for systematic training. This has led to various operational problems hindering the smooth functioning of equipment repair shops. These training programmes were developed to cater to this training need.

#### 4.6 Building Services Engineering Training Programmes

CETRAC has conducted several programmes for Engineers and Architectures in the field of Building Services Engineering.

There are few training courses designed to cover this building services required to maintain commercial buildings. They cover Fire Protection systems, Electrical systems, Air conditioning & Ventilation Systems, Water Supply & Drainage Systems etc.

#### 4.7 Customer Oriented Training Programmes

With the experience gained, CETRAC has been able to cater successfully various and specific demand in training by developing customized training programmes to address the changing demand in the country.



CETRAC performance in year 2021 is as follows.

**Table 1 : CETRAC Performance in Year 2021**

|           | Training Courses                                                                                                        | Registered      |                    | Passed out     |                    |
|-----------|-------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------|----------------|--------------------|
|           |                                                                                                                         | No. of Courses  | No of Participants | No. of Courses | No of Participants |
| <b>01</b> | School Leavers (Level I)<br>Construction Equipment Mechanic Course (CEM)                                                | 2               | 120                | 2              | 85                 |
|           | Training Courses                                                                                                        | Targeted Output |                    | Actual Output  |                    |
|           |                                                                                                                         | No. of Courses  | No of Participants | No. of Courses | No of Participants |
| <b>02</b> | <b>Junior Mechanics (Level II)</b>                                                                                      |                 |                    |                |                    |
|           | Maintenance of Diesel Engine (21M21)                                                                                    | 1               | 15                 | --             | --                 |
|           | Maintenance of Hydraulic Systems (21M22)                                                                                | 1               | 15                 | --             | --                 |
|           | Maintenance of Electrical Systems of Construction Equipment (21MT)                                                      | 1               | 10                 | 1              | 10                 |
|           | Operation & Maintenance of Centrifugal Pump                                                                             | 1               | 15                 | 1              | 13                 |
|           | <b>Senior Mechanics (Level III)</b>                                                                                     |                 |                    |                |                    |
|           | Maintenance of Auto Electrical Systems (21M34)                                                                          | 1               | 15                 | --             | --                 |
|           | Maintenance of Hydraulic and Mechatronics Systems (21M32)                                                               | 1               | 15                 | --             | --                 |
|           | <b>Engineers</b>                                                                                                        |                 |                    |                |                    |
|           | Construction Equipment Project Management (21CPM)                                                                       | 1               | 15                 | --             | --                 |
|           | Construction Equipment Maintenance Management (21CEMM)                                                                  | 1               | 10                 | --             | --                 |
|           | <b>Supervisory</b>                                                                                                      |                 |                    |                |                    |
|           | Supervision of Maintenance of Construction Equipment-Hydraulic & Transmission (21SUP1)                                  | 1               | 15                 | --             | --                 |
|           | Supervision of Maintenance of Construction Equipment-Engine & Mechatronics (21SUP2)                                     | 1               | 10                 | --             | --                 |
|           | Oxy Acetylene Gas Welding & Manual Metal Arc Welding (21GAW)                                                            | 1               | 15                 | 1              | 13                 |
| <b>03</b> | <b>Ancillary Staff</b>                                                                                                  |                 |                    |                |                    |
|           | Basic Course for Store Keeping, Supply Chain & Store Management for Ancillary Staff                                     | 1               | 15                 | 1              | 26                 |
|           | One Day Workshop on Duties Hospitality and Ethics Relations to the Minor Staff of the Institution                       | 1               | 15                 | 1              | 55                 |
|           | Principles of Stock & Inventory Management & its Practical Usage                                                        | 1               | 20                 | 1              | 22                 |
|           | Rest and Lead Myself and Colleagues for Present COVID-19 Pandemic Challenging Organization through Productivity Process | 1               | 15                 | 1              | 9                  |
|           | Use of the Quality Management System Concepts in an organization                                                        | 1               | 25                 | --             | --                 |
|           | Foundation course on Store keeping                                                                                      | 1               | 20                 | --             | --                 |
|           | Advance Certificate Course on Store Keeping, Supply Chain and Logistics Management                                      | 1               | 15                 | --             | --                 |



|           |                                                                         |           |             |           |            |
|-----------|-------------------------------------------------------------------------|-----------|-------------|-----------|------------|
| <b>04</b> | <b>Custom-Designed Courses (CET)</b>                                    |           |             |           |            |
|           | Forklift Operator Training (Five days)                                  | 1         | 10          | 1         | 2          |
|           | Hydraulic & Electro Hydraulic Control                                   | 1         | 15          | 1         | 17         |
|           | Forklift Awareness Training Programme (2 Days)                          | 1         | 15          | 1         | 2          |
|           | Operation Mobile Crane                                                  | 1         | 18          | --        | --         |
|           | Forklift Truck Operation                                                | 1         | 20          | --        | --         |
|           | Generators and Motors                                                   | 1         | 30          | --        | --         |
|           | Heavy Vehicle Maintenance                                               | 1         | 20          | --        | --         |
|           | Awareness programme on Forklift Truck Operation                         | 1         | 20          | --        | --         |
| <b>05</b> | <b>Custom-Designed Courses (BSE)</b>                                    |           |             |           |            |
|           | Building Automation Systems                                             | 1         | 30          | 1         | 12         |
|           | Maintenance of Elevators and Escalators                                 | 1         | 30          | 1         | 15         |
|           | Designing of Building Electrical System                                 | 1         | 35          | 1         | 39         |
|           | Plumbing Systems for High-rise Buildings                                | 1         | 30          | 1         | 34         |
|           | Designing Cost Effective CCTV Systems for Building & Houses             | 1         | 25          | 1         | 30         |
|           | Rain Water Harvesting                                                   | 1         | 25          | 1         | 34         |
|           | Introduction to Green Buildings                                         | 1         | 25          | 1         | 20         |
|           | Introduction to the Designing of Electrical System                      | 1         | 15          | 1         | 50         |
|           | AC Systems & Applications for Buildings                                 | 1         | 15          | 1         | 26         |
|           | Awareness Programme on L P Gas Installation                             | 1         | 15          | 1         | 13         |
|           | Door Access Control Systems                                             | 1         | 15          | 1         | 27         |
| <b>06</b> | <b>Workshop &amp; Seminars</b>                                          |           |             |           |            |
|           | Technical Estimates for Vehicle Damages                                 | 1         | 100         | 1         | 28         |
|           | Safe, Scientific & Economical Driving                                   | 1         | 50          | 1         | 6          |
|           | Construction Equipment Maintenance Management                           | 1         | 100         | 1         | 37         |
|           | Design, Construction & Maintenance of Road Correct Practices            | 1         | 100         | 1         | 78         |
|           | Achieving the Maximum Performance of Construction Equipment             | 1         | 100         | 1         | 46         |
|           | Construction Sites Stores Management                                    | 1         | 100         | 1         | 44         |
|           | Basic in Building Construction Technology Common Problems and Solutions | 1         | 100         | 1         | 47         |
|           | Building Regulation and Future Building Standard Consultation           | 1         | 100         | 1         | 43         |
|           | <b>TOTAL</b>                                                            | <b>41</b> | <b>1433</b> | <b>29</b> | <b>798</b> |

### Revenue Earned During the year 2021

| <b>JOB CATEGORY</b>                            | <b>REVENUE (Rs. Million)</b> |
|------------------------------------------------|------------------------------|
| Training Programmes, Workshops & Seminars      | 5.80                         |
| Workshop Repair Jobs & other Workshop Services | 4.13                         |
| Facility Hiring                                | 1.35                         |
| <b>Total</b>                                   | <b>11.28</b>                 |



## 2.5 INDUSTRIAL TRAINING DIVISION

The Industrial Training Division is dedicated to build the capacities of all the stake holders of the Construction Industry ensuring that trained human resources are available to sustain the growth momentum of the construction industry which has recorded unprecedented and unparalleled growth rate.

The construction industry is presently experiencing shortage of skilled labour creating negative impact on this emerging massive growth.

The Division which is mainly representative for capacity building of the work force of the construction industry is dedicated in developing the human resource of the industry

### Programs conducted in the year 2021

#### ❖ Skills Development in the Construction Sector

(Construction craftsman Training programme “Shrama Sikuru”)

There is an actual shortage of construction Craftsmen in the industry; such as Masons, Carpenters, Plumbers, Tile Layers etc. badly affecting the proper completion of the construction projects maintaining high quality standards within their given time frames.

This situation presently being experienced by the Construction Industry reinforces the need of short training programs to meet the current shortage in the shortest possible time.

CIDA being the apex body in the construction industry has taken an important role in implementing a short term on the job training programme “Shrama Sikuru” in collaboration with NAITA, NCASL & MCASL in order to address this issue in the construction industry.

In order to implement the said program training of 4000 craftsmen in the craft categories of Masonry, Carpentry, Tiling, Bar Bending & Plumbing is carried out covering the entire country. The selected trainees are provided with course material, a monthly stipend of Rs. 10,000/- per month up to three months to defray their daily expenses for the period of training and tool kits relevant to their respective trade categories, safety gears as well as recognized attire to provide motivation to the trainees.

#### ❖ Registration of Construction Craftsman and Issuance of Craft Identity Cards

According to CID Act no. 33 of 2014, all the Construction Craftsmen engaged in identified construction projects should be registered with CIDA and possess a Craft Identity Card. The Act has provisions relating to the registration of “Skilled Persons” in order to develop and upgrade their skill level and to bestow them the due recognition in the Construction Industry.



Registration is carried out under the following two main areas.

- I. Skilled Construction Craftsman
- II. Construction site Supervisors, Middle Level Technical Officers and other professionals in the Construction Industry

The Craft Identity Cards are to be issued to Skilled Construction Craftsmen identified under 11 nos. craftsmen categories such as ; Construction Craftsman (Masonry), Electrician, Wood Craftsman (Building), Plumber, Wood Craftsman (Furniture), Bar Bender, Tile Layer, Welder, Painter (Buildings), Aluminum Fabricator and any other emerging crafts . The cards are awarded in two main grades as Craftsman & Master Craftsman. More than 18,000 applications have already received for this registration and for obtaining craftsman Identity cards. Relevant regulations have already been published and finalizing the rules is currently in progress. Official registration of craftsmen will commence as soon as relevant rules are published.



## 2.6 CENTRE FOR HOUSING PLANNING & BUILDING



Centre for Housing Planning and Building (CHPB) is a ISO 9001:2015 Certified Institute & Tertiary & Vocational Education Commission Reg No. POI/054 multi-disciplined institution coming under the managerial jurisdiction of CIDA. CHPB is located at No. 33, Parliament

Road, Pelawatta, Battaramulla. The CHPB is emphatic in conducting courses aimed at career development of technocrats and professionals. The overwhelming response received for these technical sessions is a testament to the professionalism of CHPB in conducting most valuable courses.

### CHPB TRAINING PROGRAMMES

CHPB Provides gap filling training programs for Construction and Quantity Surveying fields. Our main target group includes Executives, Engineers, Enthusiasts, Construction Managers and School Leavers, who are interested in construction industry.

Landscape Development Assistant (NVQ 4) course design for school leavers and young enthusiast who prefer do enter the landscape fields as supervisor.

Interior Design programs being conducted in two categories namely industry. Interior Decorator (NVQ 4) for School leavers and Diploma in Interior Design course is mainly target at interior design employer the field.

Quantity Surveying program take under the categories which are NVQ courses and Diploma courses. The Diploma in Quantity Surveying course target group would be experienced construction work Supervisors, Technical Officers, Assistant Quantity Surveyors and Qualified enthusiasts. Certificate in Quantity Surveying (NVQ 4) and National Diploma in Quantity Surveying (NVQ 5) courses are structured based on the National Vocational Qualification (NVQ) curriculum.



Above programs were held during the year 2021. The courses are designed for the benefit of upgrading knowledge and skill of practicing quantity surveys.

#### ❖ **Computer Courses related to construction Industry**

Three types of computer courses related to the construction industry were conducted in the year 2021.

01 program of MS Project course with 17 participants

- 01 program of Auto Cad courses with 13 participants



**CHPB has conducted short term training programs for the year 2021 Such as,**

- MEP Quantity Surveying for QS field  
01 programme with 22 participants
- Bar schedule Preparation for QS field  
01 programme with 26 participants

It was helpful to the Engineers, Project managers & the planners engaged with the construction industry, working in both local & foreign projects.

### **FURTHER TRAINING COURSES FOR COMPETENCY UPGRADING OF EMPLOYEES**

Further training courses are designed to upgrade the competency of Construction Workers, Supervisors, Technical Officers, Engineers, Executives and Entrepreneurs. Industry experience and required qualifications are essential to follow these courses.

#### **❖ CUSTOM DESIGNED TRAINING PROGRAMMES / SHORT TERM TRAINING PROGRAMMES**

CHPB has been able to design & deliver tailor-made training programs successfully in order to accomplish specific training requirements received from public & private sector institutions engaged in construction activities.

- Structural Design with Bar schedule preparation – UVA Provincial Council (with 30 Participants)
- Price Fluctuation Formula - Building Department UVA Provincial (with 20 Participants)
- Preparation BOQ with Procurement Process –Department of Prison (with 39 Participants)
- Electrical Technology (Residential) – Intel Solutions Lanka (Pvt) Ltd - (with 20 Participants)

### **SEMINARS & WORKSHOPS**

Seminars and workshops have been organized monthly to deliver knowledge and practical experience on various topics to personnel engaged in various employment categories spread throughout the construction industry. The methodology of transferring knowledge is done by conducting lectures, demonstrations, hands-on practical, discussions and question & answer sessions.



26 No. of seminars & workshops are conducted by the CHPB for the year 2021 with 1063 participants.

We have launched our online seminars as a new strategy to mitigate the impact of the Covid-19 situation on our revenue of the CHPB. Name of seminars are given below.



- Online seminar on Materials, Properties & Testing Requirements in Construction with 11 participants.
- Online Seminar on Rigging Slings & Signaling with 13 participants.
- Online Programme (Construction of Cost-Effective Houses) with 23 participants.
- Online Seminar on Electrical with 12 participants.
- Online Seminar on Safety in Construction Sites with 38 participants.
- Online Seminar on Essential for Effective Contract Administration with 28 participants.
- Online Seminar on Preparation of Tender/Bid Document with 54 participants.
- Online Seminar on Procurement Essentials for Effective Construction Contract Administration with 45 participants.
- Online Seminar on Construction Planning Execution and Monitoring with 68 participants.
- Online Seminar on Introduction to Lightning Protection with 18 participants.
- Online Seminar on Law & Dispute Resolution with 49 participants.
- Online Seminar on Construction Delays with 28 participants.
- Online Seminar on Energy Management in High-Rise Buildings with 20 participants.
- Online Seminar on Electrical Technology with 6 participants.
- Online Seminar on Network Analysis in Project Planning with 11 participants.
- Online Seminar on Suitability of Standard Bidding Documents, Procurement Guidelines, Manual 2006 To Avoid Delays, Issues And Constraints In Construction Contract Administration with 74 participants.
- Online Seminar on Contract Management Terminology Obligation of the parties Rights and Liabilities with 24 participants.
- Online Seminar on Introduction to Wastewater Treatment with 18 participants.
- Online Seminar on A Practical Approach to MEP Measurements with 51 participants.

Bellow attached table 01 indicates the summarized progress of CHPB in 2021.

Table 01: Progress Summary at CHPB

| SUMMARY                                            |                |                     |                       |         |                     |        |
|----------------------------------------------------|----------------|---------------------|-----------------------|---------|---------------------|--------|
| CONSTRUCTION INDUSTRY DEVELOPMENT AUTHORITY (CIDA) |                |                     |                       |         |                     |        |
| Progress up to end of December –2021               |                |                     |                       |         |                     |        |
| Division                                           | Annual Targets |                     | Progress(Cumulative ) |         |                     |        |
|                                                    | Physical       | Financial (Rs.Mln.) | Physical              | %       | Financial (Rs.Mln.) | %      |
| Centre for Housing Planning and Building (CHPB)    | 1587           | 22.047              | 1602                  | 100.95% | 16.554              | 75.09% |



## **2.7 HUMAN RESOURCE & ADMINISTRATION DIVISION**

The main functions of Human Resource and Administration Division are to plan Human Resource requirement, Capacity Building, Facilitate Performance Evaluation, Reward Management and Ensuring Health & Safety Work Environment for the HR of the organization in collaboration with operational divisions to implement the activities as per the Annual Implementation Plan and Corporate Plan ensuring the regulating and development of the Construction Industry.

The CIDA was able to achieve strategic goals and objectives through Managing the Human Resource in productive and effective manner.

The one of the main goal of the division is to manage competent and happiness workforce at CIDA. So that Productive delivery of services can be ensured toward to achieve CIDA corporate goal.

### **Activities carried out in 2021**

#### **➤ Scheme of Recruitment (SOR)**

The CIDA Scheme of Recruitment has been approved by the Department of Management Services. Accordingly the necessary vacant posts have been advertised to fill the vacancies following the approved cadre and SOR.

Also Promotion have been given eligible employees following the approved cadre and SOR.

#### **➤ Capacity Building of CIDA staff**

- i) 11 officers participated in Local training programmes conducted in year 2021.

It consist Middle Manager level staff, Management Assistant (Tech) & (Non Tech) staff.

#### **➤ CSR Activities**

CIDA also facilitated apprentices training opportunities for those who have assigned at NAITA. The Organization was able to train 21 trainees in the year 2021.



## A. Staff details

The total number of the permanent staff is 244 in the year 2021. (Table -01)

| Designation                         | Salary Code         | Approved Cadre | Ex. Cadre  | Vacancies  |
|-------------------------------------|---------------------|----------------|------------|------------|
| <b>Senior Level</b>                 |                     |                |            |            |
| Director General                    | HM 2-1              | 1              | 0          | 1          |
| Director                            | HM 1-3              | 6              | 3          | 3          |
| Assistant Director/ Deputy Director | MM 1-1              | 29             | 20         | 9          |
| <b>Total</b>                        |                     | <b>36</b>      | <b>23</b>  | <b>13</b>  |
| <b>Tertiary Level</b>               |                     |                |            |            |
| Junior Managers                     | JM 1-2              | 71             | 40         | 31         |
| <b>Total</b>                        |                     | <b>71</b>      | <b>40</b>  | <b>31</b>  |
| <b>Secondary Level</b>              |                     |                |            |            |
| Management Assistant (Non Tech)     | MA 1-2 (Non Tech)   | 80             | 69         | 11         |
| Management Assistant (Tech)         | MA 2-2 ( Tech)      | 34             | 18         | 16         |
| <b>Total</b>                        |                     | <b>114</b>     | <b>87</b>  | <b>27</b>  |
| <b>Primary Level</b>                |                     |                |            |            |
| Primary Level (Skilled)             | PL-3 (Skilled)      | 80             | 48         | 32         |
| Primary Level (Semi Skilled)        | PL-2 (Semi Skilled) | 10             | 6          | 4          |
| Primary Level (Un Skilled)          | PL-1 (Un Skilled)   | 37             | 28         | 9          |
| <b>Total</b>                        |                     | <b>127</b>     | <b>82</b>  | <b>45</b>  |
| <b>Total without security staff</b> |                     | <b>348</b>     | <b>232</b> | <b>116</b> |
| <b>Security Section</b>             |                     |                |            |            |
| Security Officer/Supervisor         | MA 1-2 (Non Tech)   | 9              | 3          | 6          |
| Security Guard                      | PL-1 (Un Skilled)   | 33             | 9          | 24         |
| <b>Total</b>                        |                     | <b>42</b>      | <b>12</b>  | <b>30</b>  |
| <b>GRAND TOTAL</b>                  |                     | <b>390</b>     | <b>244</b> | <b>146</b> |

\* Note : Personnal to the holder (Security Staff)

Details of employees Retired, Resign, Death and Dismiss end from 01.01.2021 to 31.12.2021. (Table -02)

|              |           |
|--------------|-----------|
| Retirement   | 15        |
| Death        | 01        |
| Resignation  | 14        |
| Dismiss      | 02        |
| <b>Total</b> | <b>32</b> |



## Retired / Death / Resigned and Dismiss of employees Report – year - 2021

Table - 02

| SR No              | Emp. Code | Name of the Employee                  | Designation                                                          | Salary Code       | Grade |
|--------------------|-----------|---------------------------------------|----------------------------------------------------------------------|-------------------|-------|
| 01                 | 361       | L. R. Fernando                        | Office Aid                                                           | PL-1 (Un Skilled) | I     |
| 02                 | 178       | R.W.C.Rajapakse                       | Management Asst. (Non Tech)                                          | MA 1-2 (Non Tech) | I     |
| 03                 | 617       | M. A. Kumarasiri                      | Driver                                                               | PL-3 (Skilled)    | II    |
| 04                 | 598       | K. Subasinghe                         | Management Asst.(Non Tech)                                           | MA 1-2 (Non Tech) | I     |
| 05                 | 186       | K. A. D. Premawansa                   | Senior Security Guard                                                | MA 1-2 (Non Tech) | II    |
| 06                 | 156       | S. G. Sunil                           | Security Supervisor                                                  | MA 1-2 (Non Tech) | II    |
| 07                 | 175       | K. A. Sarath                          | Asst. Director (Advisory Services)                                   | MM 1-1            | II    |
| 08                 | 42        | W. A. W. G. Wikramaarachchi           | Demonstrator                                                         | PL-3 (Skilled)    | II    |
| 09                 | 309       | P. A. Dayapala                        | Demonstrator                                                         | PL-3 (Skilled)    | III   |
| 10                 | 503       | R. M. Suddahamy                       | Demonstrator                                                         | PL-3 (Skilled)    | I     |
| 11                 | 136       | P. B. H. kulasinghe                   | Tradesman                                                            | PL -3 (Skilled)   | III   |
| 12                 | 88        | W. A. S. C Wanasinghe                 | Asst. Director (Registration & Monitoring) - Construction Contractor | MM 1-1            | II    |
| 13                 | 310       | H. M. Somaratna                       | Instructor                                                           | MA 2-2 (Tech)     | II    |
| 14                 | 772       | R. M. R. Bandara                      | Engineering Assistant                                                | JM 1-2            | II    |
| 15                 | 566       | P. R. E. Wijethunga                   | Demonstrator                                                         | PL-3 (Skilled)    | II    |
| <b>Death List</b>  |           |                                       |                                                                      |                   |       |
| 01                 | 148       | H. L. Jayasena                        | Security Supervisor                                                  | MA 1-2 (Non Tech) | II    |
| <b>Resign List</b> |           |                                       |                                                                      |                   |       |
| 01                 | 789       | H. K. Balachandra                     | Director General                                                     | HM 2-1            |       |
| 02                 | 218       | U.G Karunarathna.                     | Helper                                                               | PL-1 (Un Skilled) | I     |
| 03                 | 953       | W. M. Nishadi                         | Management Assistant                                                 | MA 1-2            | III   |
| 04                 | 964       | H. A. A. Dilshan                      | Management Assistant                                                 | MA 1-2            | III   |
| 05                 | 907       | B. M. G. N. Balasooriya               | Asst. Director (Dispute Resolution)                                  | MM 1-1            | II    |
| 06                 | 489       | A. A. Dissanayake                     | Management Assistant                                                 | MA 1-2            | I     |
| 07                 | 460       | G. Indrani                            | D.C.O. (Gampaha)                                                     | JM 1-2            | I     |
| 08                 | 905       | R. G. E. H. Jayawardhana              | Tech Cum Main Officer                                                | JM 1-2            | II    |
| 09                 | 101<br>1  | W. M. D. G. C. N.<br>Warnakulasooriya | Asst. Director (Cons Equip Operator Training)                        | MM 1-1            | II    |
| 10                 | 989       | D. T. G. D. D. S. Wijeratne           | Training Officer                                                     | JM 1-2            | II    |
| 11                 | 915       | L. G. U. Kumari                       | D.C.O. (Kurunegala)                                                  | JM 1-2            | II    |
| 12                 | 917       | Adeesha Malinga Punchihewa            | Engineering Assistant                                                | JM 1-2            | II    |
| 13                 | 960       | Mahesh Colombage                      | Management Assistant                                                 | MA 1-2            | III   |
| 14                 | 455       | D. L. P. Gamage                       | D.C.O. (Kalutara)                                                    | JM 1-2            | II    |
| <b>Dismiss</b>     |           |                                       |                                                                      |                   |       |
| 01                 | 778       | W. A. M. P. Bandara                   | Management Assistant                                                 | MA 1-2            | III   |
| 02                 | 991       | T V Sembukuttiaarachi                 | Director (Finance)                                                   | HM 1-3            |       |

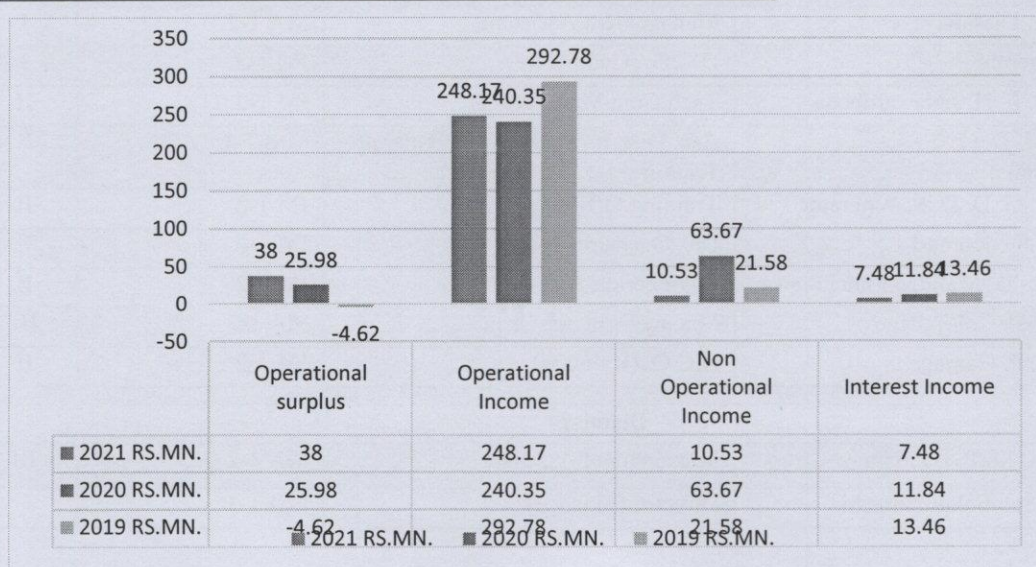


## 2.8 FINANCE DIVISION



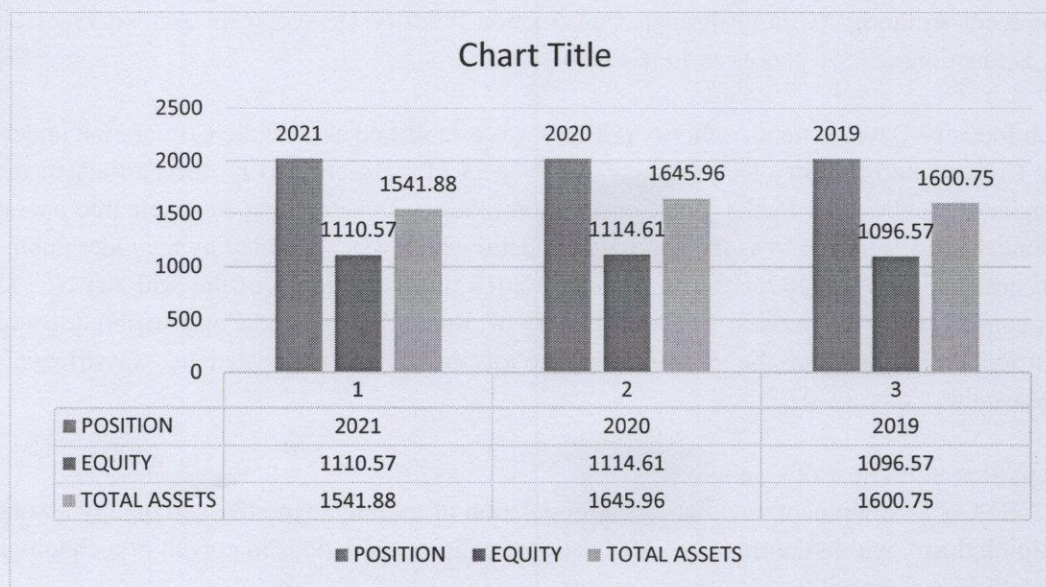
### FINANCIAL HIGHLIGHTS IN 2021

| RESULT                 | 2021   | 2020   | 2019   |
|------------------------|--------|--------|--------|
|                        | RS.MN. | RS.MN. | RS.MN. |
| Operational Surplus    | 38     | 25.98  | -4.62  |
| Operational Income     | 248.17 | 240.35 | 292.78 |
| Non Operational Income | 10.53  | 63.67  | 21.58  |
| Interest Income        | 7.48   | 11.84  | 13.46  |

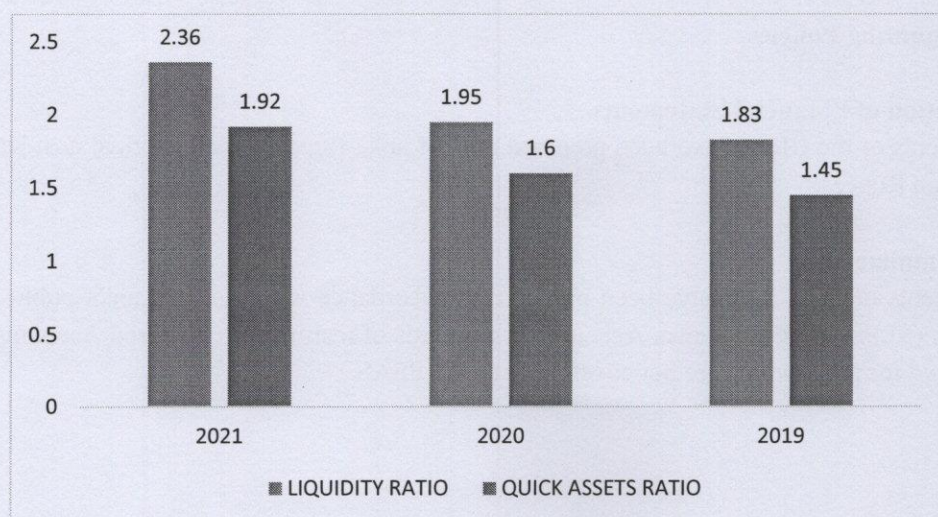




| POSITION     | 2021    | 2020    | 2019    |
|--------------|---------|---------|---------|
| EQUITY       | 1110.57 | 1114.61 | 1096.57 |
| TOTAL ASSETS | 1541.88 | 1645.96 | 1600.75 |



| RATIO              | 2021 | 2020 | 2019 |
|--------------------|------|------|------|
| LIQUIDITY RATIO    | 2.36 | 1.95 | 1.83 |
| QUICK ASSETS RATIO | 1.92 | 1.6  | 1.45 |





**Construction Industry Development Authority  
Financial Statement-2021****1. Corporate Information****1.1 Reporting Entity**

The Institute for Construction Training and Development (ICTAD) has been transformed into construction Industry Development Authority (CIDA) through Construction industry Development Act.No:33 of 2014. Presently CIDA is functioning legal successor to ICTAD.

The Construction Industry Development Authority (CIDA) was established as a Public Corporation under the provision of the Construction Industry Development Act No: 33 of 2014 enacted by the Parliament of the Democratic Socialist Republic of Sri Lanka. The Construction Industry Development Act came into operation on the 29th December 2014 (referred to as the appointment date) which was appointed by the Order published in the Gazette Extra Ordinary No: 1896/19 of 6th January 2015 under Section 1 of the said Act No: 33 of 2014. The CIDA coming under the purview of State Ministry of Rural Housing and Construction & Building Materials Industries Promotion and the registered office of the CIDA is located at "Savsiripaya". No 123, Wijerama Mawatha, Colombo 07.

**1.2 Principal Activities and Nature of Operations**

The Mission of CIDA is Development, facilitation and regulation of training, expertise and quality assurance in the Construction Industry within the frame work of national policies aspirations in pursuit of technological, economical and social progress upliftment of our Country.

**1.3 Number of Employees**

The number of employees of the CIDA as at 31st December 2021 amounted 240. The comparative figure for the year 2020 was 257.

**1.4 Financial Year**

The Financial year of the CIDA is the 12 months period ended by 31st December 2021.

**2. Significant of Accounting Policies****2.1 Basis of preparation of Financial Statements.**

The Financial Statements of the CIDA have been prepared in Sri Lanka Rupees on a historical cost basis and presented in Sri Lankan Rupees.

**2.2 Statement of Compliance**

The Financial Statements of the CIDA have been prepared in accordance with the Sri Lanka public Sector Accounting Standards (SLPSAS) & Sri Lanka Accounting standards of Institute of Chartered Accounts of Sri Lanka are also followed for areas which are not covered by the SLPSAS.



### 2.3 Assests and Basis of Valuation

2.3.1. Property, Plant and Equipment are recorded at cost less depreciation in the financial statement. The cost of property plant and Equipment are the revaluation value or cost of purchase with any incidental expenses.

2.3.2 The provision for depreciation is calculated by using the straight-line method on the cost of all property plant and equipment, in order to write off such amounts over the following estimated useful lives by equal installments. Effective rate from the year 2015 are as follows'

| Description                           | Life Period | Rate (%) |
|---------------------------------------|-------------|----------|
| Land                                  | 00          | 0.0      |
| Building and Improvement of Buildings | 40          | 2.5      |
| Furniture Fittings, Office equipment  | 05          | 20.0     |
| Machinery & equipment                 | 08          | 12.5     |
| Audio Visual Equipment                | 04          | 25.0     |
| Tools and Implement                   | 05          | 20.0     |
| Motor Vehicles                        | 08          | 12.5     |
| Library Books                         | 05          | 20.0     |

The deprecation charges are determined separately for each significant part of an item of Property, plant and Equipment and begin to depreciate when it is available for use. Depreciation is not providing for freehold Land.

### 2.4 Inventories

Inventories consist of spare parts, maintenance items, cleaning materials and stationery stock etc. Stocks are stated on Average cost basis.

### 2.5 Lease Hold Land

As regards leasehold land, lease rental is written off in equal installments over the period of the lease.

### 2.6 Receivables

Receivables are stated at the amounts they are estimated to realize, net of provision for bad and doubtful receivables.

### 2.7 Provision for Bad and Doubtful Debts.

The provision for bad and doubtful debts is calculated and provided for the accounts as follows: -

| <u>Period of Outstanding</u> | <u>Provision Made</u> |
|------------------------------|-----------------------|
| Less than 12 Month           | Nil                   |
| 1 to 2 years                 | 5%                    |
| 2 to 3 years                 |                       |
| 3 to 4 years                 |                       |
| 4 to 5 years                 |                       |
| Over 5 years                 | 100%                  |



**2.8 Cash and cash equivalent**

Cash and cash equivalent consist of Investment, cash at banks and cash in hand.

**2.9 Deferred Income**

Deferred Income consists of the Capital contribution received from the General Treasury for capital expenditure.

The Deferred Income is recognized as income on a systematic and rational basis over the useful life of the assets in case of capital grant and amortizes the deferred income set up for capital purchases.

**2.10 Retirement Gratuity**

Provision has been made in the Financial Statements for retirement gratuities equivalent to an amount calculated based on a half month's salary of the month Financial Year of all employees for each for each completed year of service, commencing from the first year of services. However, under the payment of Gratuity Act No 12 of 1983, the liability to an employee arises only on completion 5 Years of continued service.

**2.11 Government Grant****2.11.1 Recurrent Grant**

The Recurrent Grant received from the government is reflected in the income statement as the source of income of the CIDA.

**2.11.2 Capital Grant**

The Capital Grant received from the government in cash and kind has been set up as Deferred Income on a systematic and rational basis over the useful life of the assets.

**2.12 Revenue Recognition**

Institute generates of Revenue from the following sources, and recognizes such revenues for accounting purpose on the Accruals basis.

- Hire of Machinery
- Course Fes
- Sale of Publications
- Hire of Auditorium, Conference Rooms and Seminar Rooms
- Seminars and Work Shops

**2.13 Expenditure**

All expenditure is recognizing on the Accrual Basis.

**2.14 Legal Matters**

Legal issues pertaining to matters of employees were pending at Courts Labour tribunals and the Labour Department as at 31st December 2020. Details are attached with notes.



**Construction Industry Development Authority**  
**Statement Of Financial Performance For the Financial Year Ended December 31, 2021**

| Description                                                                                                                 | Note | 2021               | 2020               |
|-----------------------------------------------------------------------------------------------------------------------------|------|--------------------|--------------------|
|                                                                                                                             |      | (Rs.)              | (Rs.)              |
| <b><u>Revenue</u></b>                                                                                                       |      |                    |                    |
| <b><u>Exchange Transactions</u></b>                                                                                         |      |                    |                    |
| Operational Income                                                                                                          | 19   | 248,176,468        | 240,357,967        |
| Non Operational Income                                                                                                      | 20   | 10,532,715         | 63,671,518         |
|                                                                                                                             |      | <b>258,709,183</b> | <b>304,029,485</b> |
| <b><u>Non- Exchange Transactions</u></b>                                                                                    |      |                    |                    |
| Treasury Grant -Recurrent                                                                                                   |      | 95,000,000         | 95,000,000         |
| Treasury Grant - Recurrent - vehicle lease Interest                                                                         |      | 600,000            |                    |
| Foreign Aid Income                                                                                                          |      | -                  | -                  |
| Treasury Grant -Capital (Deferred Income)                                                                                   |      | 57,786,293         | 57,476,859         |
| Treasury Grant-Capital - Maintenance and Rehabilitation of Training Centers (12M)                                           |      | 13,947,909         | 14,428,571         |
| Treasury Grant -Capital- Construction Equipment Mechanics Course (16M)                                                      |      | 10,000,000         | 10,571,430         |
| Treasury Imprest -Capital - Skills Training For Construction Industry With Public Private Partnership Model (Shilpa Saviya) |      | 80,437,258         | 90,105,696         |
| <b>Total Revenue</b>                                                                                                        |      | <b>516,480,643</b> | <b>571,612,042</b> |
| <b><u>(-) Expenses</u></b>                                                                                                  |      |                    |                    |
| Treasury Grant - Capital - Maintenance and Rehabilitation of Training Centers 12M                                           | 21   | 13,947,909         | 14,428,571         |
| Treasury Grant - Capital- Construction Equipment Mechanics Course 16M                                                       | 22   | 10,000,000         | 10,571,430         |
| Treasury Imprest - Capital - Skills Training For Construction Industry With Public Private Partnership Model                | 23   | 80,437,258         | 90,105,696         |
| Personnel Emoluments                                                                                                        | 24   | 196,708,333        | 225,641,030        |
| Traveling Expenses                                                                                                          | 25   | 1,304,560          | 1,759,508          |
| Supplies and requisites                                                                                                     | 26   | 7,392,452          | 5,697,381          |
| Maintenance Expenses                                                                                                        | 27   | 10,071,854         | 14,411,351         |
| Fuel & Utility Payments                                                                                                     | 28   | 30,265,347         | 31,567,319         |
| Research ,Development & Training Expenses                                                                                   | 29   | 10,015,006         | 16,565,766         |
| Finance Cost                                                                                                                | 30   | 2,449,716          | 3,178,694          |
| Depreciation                                                                                                                | 31   | 92,191,915         | 93,647,384         |
| Other Expenses                                                                                                              | 32   | 23,566,812         | 38,039,286         |
| <b>Total Expenditure</b>                                                                                                    |      | <b>478,351,163</b> | <b>545,613,415</b> |
| <b>Operational Surplus/(Deficit) For the Period</b>                                                                         |      | <b>38,129,480</b>  | <b>25,998,627</b>  |



**Construction Industry Development Authority**  
**Statement of changes in Equity for the year Ended December 31, 2021 (Rs)**

| Description                                                                                                         | Accumulated<br>Surpluses/<br>(Deficit) | Revaluation-<br>Fixed Assets | Deferred<br>Income<br>treasury Grant | Grant-Motor<br>Vehicles | Net Assets<br>Taken Over<br>(ICTAD) | Total                   |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------|--------------------------------------|-------------------------|-------------------------------------|-------------------------|
| Balance December 31,2019                                                                                            | 11,060,296.54                          | 625,744,563.49               | 389,271,971.72                       | 45,050,000.00           | 25,449,909.19                       | 1,096,576,740.94        |
| Balance January 01 ,2020                                                                                            | 11,060,296.54                          | 625,744,563.49               | 389,271,971.72                       | 45,050,000.00           | 25,449,909.19                       | 1,096,576,740.94        |
| Being Correction of Estimate Error -(2015-2019) Period Operation Training Center - Galkulama Machinery Depreciation | (7,317,187.50)                         | -                            | -                                    |                         |                                     | (7,317,187.50)          |
| Being Correction of Overstated -Hire of Auditorium Charges                                                          | (142,000.00)                           | -                            | -                                    |                         |                                     | (142,000.00)            |
| Being Adjusted Payable Operational Lease Rental - (2016-2019) -Tower Hall Theatre Foundation                        | (726,575.34)                           | -                            | -                                    |                         |                                     | (726,575.34)            |
| Being Correction of Overstated Audit Fee - 2018                                                                     | 20,000.00                              | -                            | -                                    |                         |                                     | 20,000.00               |
| Being Trasfer the Deffered Income Treasury Grant -New Lecture Room - Operation Training Center -Galkulama           | -                                      | -                            | 22,019,096.89                        |                         |                                     | 22,019,096.89           |
| Being Trasfer the Deffered Income Treasury Grant -New Curcuit Bunglow - Operation Training Center -Galkulama        | -                                      | -                            | 20,640,162.11                        |                         |                                     | 20,640,162.11           |
| Being Purchased Capital Acquisition - New Baco Loder -Operation Training Center -Galkulama                          | -                                      | -                            | 15,018,100.00                        |                         |                                     | 15,018,100.00           |
| Being Trasfer from Deffered Income Treasury Grant to Deffered Income - 2020                                         | -                                      | -                            | (57,476,859.31)                      |                         |                                     | (57,476,859.31)         |
| Surplus for the period - 2020                                                                                       | 25,998,627.00                          | -                            | -                                    |                         |                                     | 25,998,627.00           |
| <b>Balance December 31,2020</b>                                                                                     | <b>28,893,160.70</b>                   | <b>625,744,563.49</b>        | <b>389,472,471.41</b>                | <b>45,050,000.00</b>    | <b>25,449,909.19</b>                | <b>1,114,610,104.79</b> |
| <b>Opening Balance January 01st, 2021</b>                                                                           | <b>28,893,160.70</b>                   | <b>625,744,563.49</b>        | <b>389,472,471.41</b>                | <b>45,050,000.00</b>    | <b>25,449,909.19</b>                | <b>1,114,610,104.79</b> |
| Correction error - Income Received in                                                                               | 1,524,680.00                           | -                            | -                                    | -                       | -                                   | 1,524,680.00            |



| Description                                                                               | Accumulated<br>Surpluses/<br>(Deficit) | Revaluation-<br>Fixed Assets | Deferred<br>Income<br>treasury Grant | Grant-Motor<br>Vehicles | Net Assets<br>Taken Over<br>(ICTAD) | Total                   |
|-------------------------------------------------------------------------------------------|----------------------------------------|------------------------------|--------------------------------------|-------------------------|-------------------------------------|-------------------------|
| Correction error - Income Received in Advance                                             | 1,524,680.00                           | -                            | -                                    | -                       | -                                   | 1,524,680.00            |
| Correction error - Course Fees                                                            | 556,851.00                             | -                            | -                                    | -                       | -                                   | 556,851.00              |
| Correction error - Prepayment                                                             | 4,593.05                               | -                            | -                                    | -                       | -                                   | 4,593.05                |
| Correction error - Prepayment                                                             | (42,420.00)                            | -                            | -                                    | -                       | -                                   | (42,420.00)             |
| Correction error - Telephone                                                              | 7,256.08                               | -                            | -                                    | -                       | -                                   | 7,256.08                |
| Development of training infrastructure at operator training centres 123-02-03-2506 (2021) | -                                      | -                            | 4,807,357.82                         | -                       | -                                   | 4,807,357.82            |
| Maintenance and rehabilitation centres 123-02-03-2201 (2021)                              | -                                      | -                            | 4,252,091.23                         | -                       | -                                   | 4,252,091.23            |
| Development of training infrastructure at operator training centres 123-02-03-2506 - 2018 |                                        |                              | 2,861,040.00                         |                         |                                     | 2,861,040.00            |
| Vehicle Grant                                                                             | -                                      | -                            | 1,650,000.00                         | -                       | -                                   | 1,650,000.00            |
| Being Transfer from Deferred Income Treasury Grant to Deferred Income - 2021              | -                                      | -                            | (57,786,293.22)                      | -                       | -                                   | (57,786,293.22)         |
| Surplus for the period - 2021                                                             | 38,129,480.31                          | -                            | -                                    | -                       | -                                   | 38,129,480.31           |
| <b>Total Net Asset</b>                                                                    | <b>69,073,601.14</b>                   | <b>625,744,563.49</b>        | <b>345,256,667.24</b>                | <b>45,050,000.00</b>    | <b>25,449,909.19</b>                | <b>1,110,574,741.06</b> |



**Construction Industry Development Authority**  
**Indirect Method Cash Flow Statement for the Period Ended 31.12.2021**

| Description                                                                      | 2021                | 2020                  |
|----------------------------------------------------------------------------------|---------------------|-----------------------|
|                                                                                  | (Rs.)               | (Rs.)                 |
| <b>Cash Flows from Operating Activities</b>                                      |                     |                       |
| Surplus/ (Deficit) for the Reporting Period                                      | 38,129,480          | 25,998,627.02         |
| Prior Year Adjustment                                                            | 2,050,960           | -                     |
| <b>(+/-) Adjustments</b>                                                         |                     |                       |
| Depreciation                                                                     | 92,191,915          | 93,647,383.68         |
| Lease Amortization                                                               | 32,614              | 232,613.64            |
| Gratuity Allocation                                                              | 6,561,234           | 17,208,952.50         |
| Interest Income - Treasury Bond                                                  | (777,004)           | (1,011,345.71)        |
| Interest Income - Fixed Deposits                                                 | (6,705,671)         | (10,832,064.53)       |
| Profit/Loss Disposal of Fixed Assets                                             | -                   | -                     |
| Disposal and Destroy Assets                                                      | -                   | 239,514.17            |
| Doubtful Debts Over/ Under Provision                                             | (112,666)           | 712,895.88            |
| Deferred Income                                                                  | (44,215,804)        | (57,476,859.31)       |
| Interest Expenses                                                                | 2,288,033           | 3,015,403.83          |
| Contingency Expenditure                                                          |                     | 24,662,241.94         |
| <b>Operating Profit/(Loss) Before Working Capital Changes</b>                    | <b>89,443,091</b>   | <b>96,397,363.10</b>  |
| <b>Working Capital Changes</b>                                                   |                     |                       |
| Increase/ (Decrease) In Debtors                                                  | 17,517,769          | 2,422,109.69          |
| (Increase)/ Decrease in Inventory                                                | (3,700,428)         | 2,569,191.80          |
| (Increase)/ Decrease in prepayments                                              | 471,994             | 2,192,273.78          |
| (Increase)/ Decrease in other receivables                                        | 33,417,157          | (36,986,764.26)       |
| (Increase)/ Decrease in other current Assets                                     | (3,306,063)         | 5,962,845.44          |
| (Increase)/ Decrease in creditors                                                | 690,069             | (22,403,446.26)       |
| (Increase)/ Decrease in Skills Training For Construction Industry With PPP Model | (106,150,961)       | 18,506,553.08         |
| (Increase)/ Decrease in Income Received in Advance                               | (5,993,541)         | 11,846,331.39         |
| (Increase)/ Decrease in Taxes payable                                            | (2,359)             | 1,305,635.67          |
| (Increase)/ Decrease in Treasury imprest                                         | (5,363,773)         | (14,906,359.00)       |
| (Increase)/ Decrease in other current liabilities                                | 36,097,517          | 37,217,510.65         |
| (Increase)/ Decrease in Short term Provision                                     | (156,400)           |                       |
| (Increase)/ Decrease in employee benefits                                        | (3,370,603)         | (24,407.34)           |
|                                                                                  | <b>(39,849,621)</b> | <b>7,701,474.64</b>   |
| <b>Cash Generated From Operation Activities</b>                                  | <b>49,593,470</b>   | <b>104,098,837.74</b> |
| (-) Gratuity Paid                                                                | (15,097,013)        | (12,472,637.50)       |
| (-) Interest Paid                                                                | (2,288,033)         | (3,015,403.83)        |
| <b>Net cash from operating activities</b>                                        | <b>32,208,424</b>   | <b>88,610,796.41</b>  |
| <b>Cash Flow From Investing Activities</b>                                       |                     |                       |
| Proceeds from Sale of Plant and Equipments                                       | -                   | 23,000.00             |
| Interest Income - Treasury Bond                                                  | 777,004             | 1,350,871.06          |
| Interest Income - Fixed Deposit                                                  | 6,705,671           | 7,392,698.63          |
| Matured -Treasury Repo -Capital Investment                                       | (814,036)           | 15,707,803.00         |
| Purchase of Property , plant and Equipments                                      | (12,034,489)        | (10,657,039.11)       |
| Investment of Treasury Repo - Capital Investment                                 |                     | (15,707,803.00)       |
| <b>Net cash flows from Investing Activities</b>                                  | <b>(5,365,850)</b>  | <b>(1,890,469.42)</b> |
| <b>Cash Flow From Financial Activities</b>                                       |                     |                       |
| Lease Rent for Finance Lease - Capital Portion                                   | (7,261,104)         | (5,713,768.17)        |
| <b>Net cash flow from financing activities</b>                                   | <b>(7,261,104)</b>  | <b>(5,713,768.17)</b> |
| Net cash increase (Decrease) in cash and cash equivalents                        | 19,581,470          | 81,006,558.82         |
| Cash and cash equivalents at beginning of period                                 | 436,565,273         | 355,558,714.06        |
| <b>Cash and cash equivalents at end of period</b>                                | <b>456,146,742</b>  | <b>436,565,272.88</b> |



## Note No - 01 Property ,Plant &amp; Equipment

(Rs.)

| Description                          | Opening Balance         |                         | Addition              |                      | Disposal & Destroy                          |                | Adjustment | Closing Balance         |                         |
|--------------------------------------|-------------------------|-------------------------|-----------------------|----------------------|---------------------------------------------|----------------|------------|-------------------------|-------------------------|
| <u>Cost</u>                          | 2021.01.01              | 2020.01.01              | 2021                  | 2020                 | 2021                                        | 2020           | 2020       | 2021.12.31              | 2020.12.31              |
| Land                                 | 77,000.50               | 77,000.50               | -                     | -                    | -                                           | -              | -          | 77,000.50               | 77,000.50               |
| Building & Improvements              | 666,961,122.07          | 646,259,189.51          | 2,861,040.00          | 20,701,932.56        | -                                           | -              | -          | 669,822,162.07          | 666,961,122.07          |
| Motor Vehicle                        | 127,610,845.95          | 127,610,845.95          | -                     | -                    | -                                           | -              | -          | 127,610,845.95          | 127,610,845.95          |
| Machinery & Equipments               | 447,018,071.50          | 431,999,971.50          | -                     | 15,018,100.00        | -                                           | -              | -          | 447,018,071.50          | 447,018,071.50          |
| Furniture , Fixed & Office Equipment | 94,615,631.25           | 90,401,194.73           | 8,927,956.25          | 4,214,436.52         | -                                           | -              | -          | 103,543,587.50          | 94,615,631.25           |
| Tools & Implements                   | 20,417,005.90           | 20,412,457.90           | 14,955.00             | 4,548.00             | -                                           | -              | -          | 20,431,960.90           | 20,417,005.90           |
| Audio, Visual Equipments             | 6,211,206.23            | 6,211,206.23            | 116,538.00            | -                    | -                                           | -              | -          | 6,327,744.23            | 6,211,206.23            |
| Library Books - Head Office          | 1,383,805.48            | 1,340,905.48            | 114,000.00            | 42,900.00            | -                                           | -              | -          | 1,497,805.48            | 1,383,805.48            |
| Library Books- CETRAC                | 911,066.73              | 911,066.73              | -                     | -                    | -                                           | -              | -          | 911,066.73              | 911,066.73              |
| <b>Total</b>                         | <b>1,365,205,755.61</b> | <b>1,325,223,838.53</b> | <b>12,034,489.25</b>  | <b>39,981,917.08</b> | <b>-</b>                                    | <b>-</b>       | <b>-</b>   | <b>1,377,240,244.86</b> | <b>1,365,205,755.61</b> |
|                                      |                         |                         |                       |                      |                                             |                |            |                         |                         |
| Description                          | Opening Balance         |                         | Depreciation for Year |                      | Accumulated Depreciation of Disposal Assets |                | 2021       | Closing Balance         |                         |
| <u>Provision of Depreciation</u>     | 2021.01.01              | 2020.01.01              | 2021                  | 2020                 | 2021                                        | 2020           | -          | 2021.12.31              | 2020.12.31              |
| Land                                 |                         |                         |                       |                      |                                             |                |            | 0                       | 0                       |
| Building & Improvements              | 94,374,349.74           | 77,937,824.92           | 16,703,830.54         | 16,436,524.82        | -                                           | -              | -          | 111,078,180.28          | 94,374,349.74           |
| Motor Vehicle                        | 68,268,041.42           | 52,316,685.79           | 15,951,355.64         | 15,951,355.63        | -                                           | (5,107,277.40) | -          | 84,219,397.05           | 68,268,041.42           |
| Machinery &                          | 270,292,644.31          | 209,722,415.02          | 53,438,196.44         | 53,253,041.79        | -                                           | -              | -          | 323,730,840.75          | 270,292,644.31          |



| Equipments                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                       |                       |                      |                                             |                       |          |                       |                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------------------------------|-----------------------|----------|-----------------------|-----------------------|
| Furniture , Fixed & Office Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                  | 81,096,119.65         | 74,125,253.04         | 5,542,591.32          | 6,970,866.11         | -                                           | -                     | -        | 86,638,710.97         | 81,096,119.65         |
| Tools & Implements                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 19,906,964.45         | 19,424,703.30         | 231,959.87            | 482,261.15           | -                                           | -                     | -        | 20,138,924.32         | 19,906,964.45         |
| Audio, Visual Equipments                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5,798,073.55          | 5,295,365.25          | 272,608.99            | 502,708.30           | -                                           | -                     | -        | 6,070,682.54          | 5,798,073.55          |
| Library Books - Head Office                                                                                                                                                                                                                                                                                                                                                                                                                                           | 1,310,746.51          | 1,285,079.96          | 26,412.80             | 25,666.55            | -                                           | -                     | -        | 1,337,159.31          | 1,310,746.51          |
| Library Books- CETRAC                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 886,107.39            | 861,148.04            | 24,959.35             | 24,959.35            | -                                           | -                     | -        | 911,066.74            | 886,107.39            |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>541,933,047.00</b> | <b>440,968,475.32</b> | <b>92,191,914.96</b>  | <b>93,647,383.68</b> | <b>-</b>                                    | <b>(5,107,277.40)</b> | <b>-</b> | <b>634,124,961.96</b> | <b>541,933,047.00</b> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                       |                       |                       |                      |                                             |                       |          |                       |                       |
| Description                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Opening Balance       |                       | Amortization for Year |                      | Accumulated Amortization of Disposal Assets |                       | 2020     | Closing Balance       |                       |
| <b><u>Provision of Depreciation</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>2021.01.01</b>     | <b>2020.01.01</b>     | <b>2021</b>           | <b>2020</b>          | <b>2021</b>                                 | <b>2020</b>           |          | <b>2021.12.31</b>     | <b>2020.12.31</b>     |
| <b><u>Lease Assets</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                       |                       |                      |                                             |                       |          |                       |                       |
| Lease Land -Center for Housing Planning and Building, Pelawaththa,Baththaramulla.                                                                                                                                                                                                                                                                                                                                                                                     | 2,851,477.20          | 2,851,477.20          | -                     | -                    | -                                           | -                     | -        | 2,851,477.20          | 2,851,477.20          |
| (-) Amotization of Lease Land                                                                                                                                                                                                                                                                                                                                                                                                                                         | 470,681.84            | 438,068.20            | 32,613.64             | 32,613.64            | -                                           | -                     | -        | 503,295.48            | 470,681.84            |
| <b>Net Lease Hold Land</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                       |                       |                      |                                             |                       |          | <b>2,348,181.72</b>   | <b>2,380,795.36</b>   |
| Construction Industry Development Authority has been signed a lease agreement with Tower Hall Theatre Foundation for land and Premises (123,"Savsiripaya",Wijerama Mawatha, Colombo 07.) for a period of 30 years operation lease commencing from the 15th may 2016. The Total Lease rental is Rs.6,000,000.00 for 30 Years. The annual lease obligation has been treated as per the Sri Lanka Public Sector Accounting Standard No -12 Lease amounted Rs.200,000.00. |                       |                       |                       |                      |                                             |                       |          |                       |                       |



(Rs.)

| Description                                                                        | Cost as at              |                         | Accumulated Depreciation as at |                       | Net Carrying Amount as at |                       |
|------------------------------------------------------------------------------------|-------------------------|-------------------------|--------------------------------|-----------------------|---------------------------|-----------------------|
|                                                                                    | 2021.12.31              | 2020.12.31              | 2021.12.31                     | 2020.12.31            | 2021.12.31                | 2019.12.31            |
| Land                                                                               | 77,000.50               | 77,000.50               | -                              | -                     | 77,000.50                 | 77,000.50             |
| Building & Improvements                                                            | 669,822,162.07          | 666,961,122.07          | 111,078,180.28                 | 94,374,349.74         | 558,743,981.79            | 572,586,772.33        |
| Motor Vehicle                                                                      | 127,610,845.95          | 127,610,845.95          | 84,219,397.05                  | 68,268,041.42         | 43,391,448.90             | 59,342,804.54         |
| Machinery & Equipments                                                             | 447,018,071.50          | 447,018,071.50          | 323,730,840.75                 | 270,292,644.31        | 123,287,230.75            | 176,725,427.19        |
| Furniture , Fixed & Office Equipment                                               | 103,543,587.50          | 94,615,631.25           | 86,638,710.97                  | 81,096,119.65         | 16,904,876.53             | 13,519,511.60         |
| Tools & Implements                                                                 | 20,431,960.90           | 20,417,005.90           | 20,138,924.32                  | 19,906,964.45         | 293,036.58                | 510,041.45            |
| Audio, Visual Equipments                                                           | 6,327,744.23            | 6,211,206.23            | 6,070,682.54                   | 5,798,073.55          | 257,061.69                | 413,132.68            |
| Library Books -Head Office                                                         | 1,497,805.48            | 1,383,805.48            | 1,337,159.31                   | 1,310,746.51          | 160,646.17                | 73,058.97             |
| Library Books-CETRAC                                                               | 911,066.73              | 911,066.73              | 911,066.74                     | 886,107.39            | (0.01)                    | 24,959.34             |
| <b>Total</b>                                                                       | <b>1,365,205,755.61</b> | <b>1,365,205,755.61</b> | <b>634,124,961.96</b>          | <b>541,933,047.00</b> | <b>743,115,282.90</b>     | <b>823,272,708.61</b> |
| <b><u>Lease Assets</u></b>                                                         |                         |                         |                                |                       |                           |                       |
| Lease Land -Center for Housing Planning and Building, Pelawaththa, Baththaramulla. | 2,851,477.20            | 2,851,477.20            | 503,295.48                     | 470,681.84            | 2,348,181.72              | 2,380,795.36          |
| <b>Total Net Carrying Amount</b>                                                   |                         |                         |                                |                       | <b>745,463,464.62</b>     | <b>825,653,503.97</b> |



**Note 2 - Cash and Cash Equivalent**

| No | Description                     | 2021                  | 2020                  |
|----|---------------------------------|-----------------------|-----------------------|
|    |                                 | (Rs.)                 | (Rs.)                 |
| 1. | BOC Pelawaththa CIDA-CETRAC     | 2,008,285.46          | 7,954,107.40          |
| 2. | BOC Torrington-CIDA Fund        | 98,500.00             | 98,500.00             |
| 3. | BOC Torrington-CIDA Head Office | 445,217,152.90        | 409,389,328.98        |
| 4. | BOC Torrington-CIDA OTC         | 8,181,394.55          | 19,107,997.30         |
|    |                                 | <b>455,505,332.91</b> | <b>436,549,933.68</b> |
| 5. | Cash in Hand CIDA,Head Office   | 526,070.36            | -                     |
| 6. | Cash in Hand CIDA,CETRAC        | -                     | -                     |
|    |                                 | <b>526,070.36</b>     | <b>-</b>              |
| 7. | Petty Cash Imprest              | 4,234.00              | 4,234.00              |
| 8. | Petty Cash Imprest - OTC        | 11,105.20             | 11,105.20             |
| 9. | Imprest Postage                 | 100,000.00            | -                     |
|    |                                 | <b>115,339.20</b>     | <b>15,339.20</b>      |
|    | <b>Cash and Cash Equivalent</b> | <b>456,146,742.47</b> | <b>436,565,272.88</b> |

**Note 3 – Investments**

| No | Description              | 2021                  | 2020                  |
|----|--------------------------|-----------------------|-----------------------|
|    |                          | (Rs.)                 | (Rs.)                 |
| 1. | Fixed Deposit- BOC       | 75,000,000.00         | 75,000,000.00         |
| 2. | Fixed Deposit-HDFC       | 13,337,665.15         | 12,523,629.25         |
| 3. | Call Deposit-BOC         | 50,000,000.00         | 50,000,000.00         |
| 4. | Treasury Bond            | 15,707,803.00         | 15,707,803.00         |
|    | <b>Total Investments</b> | <b>154,045,468.15</b> | <b>153,231,432.25</b> |



**Note 4 - Debtors**

| No  | Description                      | 2021                 | 2020                 |
|-----|----------------------------------|----------------------|----------------------|
|     |                                  | (Rs.)                | (Rs.)                |
| 1.  | Debtors Control CIDA -CETRAC     | 1,976,332.51         | 2,195,588.32         |
| 2.  | Debtors Control CIDA-CHPB        | 1,707,020.48         | 1,681,326.83         |
| 3.  | Debtors Control CIDA-Head Office | 1,216,810.75         | 3,172,805.59         |
| 4.  | Debtors Control CIDA-OTC         | 5,869,520.18         | 5,701,029.05         |
| 5.  | Sundry Debtors                   | 988,910.53           | 764,768.62           |
| 6.  | Debtors Clearance Account        | 657,785.00           | 657,785.00           |
|     |                                  | <b>12,416,379.45</b> | <b>14,173,303.41</b> |
| 7.  | Health Insurance Receivable      | -                    | -                    |
| 8.  | Deposits for Services            | 1,294,450.00         | 624,250.00           |
|     |                                  | <b>1,294,450.00</b>  | <b>624,250.00</b>    |
| 9.  | Advance - General                | 594,201.00           | 175,950.00           |
| 10. | Advance to Contractors           | 237,818.67           | 1,754,003.67         |
| 11. | Advance to Training Programme    | 165,238.90           | 4,943,113.50         |
| 12. | Advance to Fuel                  | 8,000.00             | 16,424.00            |
| 13. | Advance to Qual. Dev. Projects   | 100,000.00           | 100,000.00           |
| 14. | Advance to Service & Repairs     | 7,639.50             | 47,518.50            |
| 15. | Advance to Suppliers             | 139,505.66           | 297,240.46           |
| 16. | Advances to Consultancy Services | 1,673,096.24         | 11,348,000.00        |
|     |                                  | <b>2,925,499.97</b>  | <b>18,682,250.13</b> |
| 17. | Special Loan                     | -                    | -                    |
| 18. | Book Loans                       | 4,400.00             | 50,000.00            |
| 19. | Distress Loan                    | 6,170,442.18         | 6,805,386.91         |
| 20. | Festival Advances                | 8,784.70             | 2,534.70             |
| 21. | Advance to Traveling             | 3,425.00             | 3,425.00             |
|     |                                  | <b>6,187,051.88</b>  | <b>6,861,346.61</b>  |
|     | <b>Total Debtors</b>             | <b>22,823,381.30</b> | <b>40,341,150.15</b> |
| 22. | (-) Provision for Doubtful Debts | (3,792,219.54)       | (3,904,885.21)       |
|     | <b>Net Debtors</b>               | <b>19,031,161.76</b> | <b>36,436,264.94</b> |

**Note 5 – Inventories**

The costs of inventories are included as follow.

| No | Description            | 2021                  | 2020                  |
|----|------------------------|-----------------------|-----------------------|
|    |                        | (Rs.)                 | (Rs.)                 |
| 1. | Stock                  | 149,490,346.42        | 108,984,896.66        |
| 2. | Consumable Items       | -                     | 36,805,021.84         |
|    | <b>Net Inventories</b> | <b>149,490,346.42</b> | <b>145,789,918.50</b> |



**Note 6- Prepayments**

| No | Description              | 2021              | 2020                |
|----|--------------------------|-------------------|---------------------|
|    |                          | (Rs.)             | (Rs.)               |
| 1. | Pre Payments             | 559,771.40        | 1,031,765.50        |
|    | <b>Total Prepayments</b> | <b>559,771.40</b> | <b>1,031,765.50</b> |

**Note 7- Other Receivables**

| No | Description                                             | 2021                | 2020                 |
|----|---------------------------------------------------------|---------------------|----------------------|
|    |                                                         | (Rs.)               | (Rs.)                |
| 1. | V.A.T. Control                                          |                     | -                    |
| 2. | Receivable -BOC Call Deposit Interest                   | 7,997,226.01        | 6,039,006.84         |
| 3. | Receivable -HDFC FD Interest                            | 164,436.97          | 169,034.78           |
| 4. | Receivable -Treasury Bond Interest                      | 365,798.50          | 360,590.91           |
| 5. | Receivable -BOC Fixed Deposit Interest                  | 11,301.36           | 10,787.67            |
| 6. | Receivable Stock Sale Income                            | 16,485.07           | 16,485.07            |
| 7. | Receivable N.V.Q. Training Income-Ministry of Education |                     | 35,390,000.00        |
| 8. | Receivable Bonus Payment                                | 13,500.00           |                      |
|    | <b>Total Receivables</b>                                | <b>8,568,747.91</b> | <b>41,985,905.27</b> |

**Note 8- Other Current Assets**

| No | Description                                | 2021                | 2020                |
|----|--------------------------------------------|---------------------|---------------------|
|    |                                            | (Rs.)               | (Rs.)               |
| 1. | Work done Account - Cercuit Bunglow -OTC   |                     | -                   |
| 2. | Work done Account - Well Water Plant -OTC  | 1,214,313.71        | 1,214,313.71        |
| 3. | Work done Account - New Toilet Blocks -OTC | 7,361,742.96        | 3,404,141.99        |
| 4. | Capital Work In Progress                   | -                   | 651,538.25          |
|    | <b>Total Other Current Assets</b>          | <b>8,576,056.67</b> | <b>5,269,993.95</b> |

**Note 9 -Creditors**

| No | Description            | 2021                | 2020                |
|----|------------------------|---------------------|---------------------|
|    |                        | (Rs.)               | (Rs.)               |
| 1. | Creditor Control       | 2,958,086.51        | 1,408,517.76        |
| 2. | Sundry Creditors       | 6,470,881.14        | 7,330,381.14        |
|    | <b>Total Creditors</b> | <b>9,428,967.65</b> | <b>8,738,898.90</b> |



**Note 10 - Treasury Imprest -Skills Training For Construction Industry With Public Private Partnership Model**

| No | Description                                           | 2021<br>(Rs.)        | 2020<br>(Rs.)         |
|----|-------------------------------------------------------|----------------------|-----------------------|
| 1. | 500 Million (2016 Year) Training Programme            |                      | 37,591,127.03         |
| 2. | 93Million (2017 Year) Training Programme              | -                    | 5,899,830.49          |
| 3. | 250 Million (2018 Year) -Capital- Training Programme  | 43,015,675.72        | 63,773,592.16         |
| 4. | 300 Million (2019 Year) -Capital - Training Programme | 61,649.23            | 6,885,305.23          |
| 5. | 94 Million (2020 Year)-Capital-Training Programme     | 20,721,835.72        | 71,598,495.11         |
| 6. | 200 Million (2021 Year)-Capital-Training Programme    | 15,798,228.11        |                       |
|    | <b>Total Shilpa Saviya Liabilities</b>                | <b>79,597,388.78</b> | <b>185,748,350.02</b> |

**Note 11 - Income Received in Advance**

| No | Description                                   | 2021<br>(Rs.)        | 2020<br>(Rs.)        |
|----|-----------------------------------------------|----------------------|----------------------|
| 1. | Income Received in Advance                    | 391,249.33           | 4,138,385.33         |
| 2. | Income Received in Advance - Registration Fee | 69,334,588.07        | 72,380,794.48        |
| 3. | Advance Received from Customers               | 799,801.72           | -                    |
|    | <b>Total Income Received In Advance</b>       | <b>70,525,639.12</b> | <b>76,519,179.81</b> |

**Note 12 - Taxes Payables**

| No | Description                 | 2021<br>(Rs.)       | 2020<br>(Rs.)       |
|----|-----------------------------|---------------------|---------------------|
| 1. | VAT Control                 | 1,357,285.74        | 1,389,119.67        |
| 2. | Withholding Tax Payable     | -                   | -                   |
| 3. | Payee Tax Payable           | -                   | -                   |
| 4. | Stamp Duty Payable          | 55,025.25           | 25,550.00           |
|    | <b>Total Taxes Payables</b> | <b>1,412,310.99</b> | <b>1,414,669.67</b> |



**Note 13 - Treasury Imprest**

| No | Description                                                               | 2021<br>(Rs.)        | 2020<br>(Rs.)        |
|----|---------------------------------------------------------------------------|----------------------|----------------------|
| 1. | Treasury Imprest -Capital- Infrastructure Development - OTC - 2018        | 6,509,630.60         | 9,370,670.60         |
| 2. | Treasury Imprest -Capital- Infrastructure Development - OTC - 2019        | 13,442,182.82        | 18,249,540.64        |
| 3. | Treasury Imprest -Capital- Infrastructure Development - OTC - 2020        | 7,000,000.00         | 7,000,000.00         |
|    | Treasury Imprest -Capital- Infrastructure Development - OTC - 2021        | 300,000.00           | -                    |
| 4. | Treasury Imprest - Development Assistance - Smart Identity Card Programme | 35,775,625.00        | 35,771,000.00        |
| 5. | Treasury Grant- Construction Equipment Mechanic Course -2021              | -                    | -                    |
| 6. | Treasury Grant-Repair and Maintenance of Training Centers-2021            | 2,000,000.00         | -                    |
|    | <b>Total Government Grants</b>                                            | <b>65,027,438.42</b> | <b>70,391,211.24</b> |

**Note 14 - Other Current Liabilities**

| No  | Description                                                    | 2021<br>(Rs.)         | 2020<br>(Rs.)        |
|-----|----------------------------------------------------------------|-----------------------|----------------------|
| 1.  | Accrued Expenses                                               | 40,871,708.73         | 31,729,775.23        |
| 2.  | Retention Payable                                              | 3,141,125.11          | 3,047,287.43         |
| 3.  | Payable Overtime                                               | -                     | 1,213.05             |
| 4.  | Credit Card Commision Payable                                  | 2,392.47              | 2,392.47             |
| 5.  | Refundable Tender Deposit                                      | 906,500.00            | 921,500.00           |
| 6.  | Salary Payable                                                 | 61,396.64             | -                    |
| 7.  | Payable to Treasury - Vehicle Disposal Income                  | -                     | 5,773,000.00         |
| 8.  | Net Lease Obligation -Finance Lease -Bank of Ceylon            | 7,261,104.18          | 6,441,138.54         |
| 9.  | Payable E.P.F.Compensation                                     | 22,466,287.50         | 22,466,287.50        |
| 10. | Payable E.T.F.Compensation                                     | -                     | 2,695,954.44         |
| 11. | Payable to Contactor -Well Water Plant-Building Department     | 41,275.39             | 41,275.39            |
| 12. | Operation Lease Obligation- Savsiripaya Land & Premises        | 1,126,575.34          | 926,575.34           |
| 13. | Construction Excelency Liability                               | 4,704,935.00          | -                    |
| 14. | Contingency Liability                                          | 1,956,538.35          | -                    |
| 15. | Multi Skiled Construction Equipment Training Programm (SAYANI) | 25,908,037.93         | -                    |
| 16. | State Engineering Cooperation- Toilet Blocks Cons - OTC        | 1,696,040.04          | -                    |
|     | <b>Total Other Current Liabilities</b>                         | <b>110,143,916.68</b> | <b>74,046,399.39</b> |



**Note 15 - Short -Term Provision**

| No | Description                       | 2021     | 2020              |
|----|-----------------------------------|----------|-------------------|
|    |                                   | (Rs.)    | (Rs.)             |
| 1. | Provision for Service Charges     |          | 156,400.00        |
|    | <b>Total Short Term Provision</b> | <b>-</b> | <b>156,400.00</b> |

**Note 16 - Employee Benefits**

| No | Description                    | 2021             | 2020                |
|----|--------------------------------|------------------|---------------------|
|    |                                | (Rs.)            | (Rs.)               |
| 1. | E.P.F Payable                  | 71,538.11        | 3,081,005.05        |
| 2. | E.T.F Payable                  | 8,585.17         | 369,721.21          |
|    | <b>Total Employee Benefits</b> | <b>80,123.28</b> | <b>3,450,726.26</b> |

**Note 17- Superannuation**

| No | Description                   | 2021                 | 2020                 |
|----|-------------------------------|----------------------|----------------------|
|    |                               | (Rs.)                | (Rs.)                |
| 1. | Gratuity Payable              | 86,905,781.00        | 95,441,560.50        |
|    | <b>Total Gratuity Payable</b> | <b>86,905,781.00</b> | <b>95,441,560.50</b> |

**Note 18- Non Current Liabilities**

| No | Description                                         | 2020                | 2020                 |
|----|-----------------------------------------------------|---------------------|----------------------|
|    |                                                     | (Rs.)               | (Rs.)                |
| 1. | Net Lease Obligation -Finance Lease -Bank of Ceylon | 8,185,452.50        | 15,446,556.68        |
| 2. | Nandana Rodrigo Construction                        | -                   | -                    |
| 3. | S. Liyanage Construction                            | -                   | -                    |
|    | <b>Total Non-Current Liabilities</b>                | <b>8,185,452.50</b> | <b>15,446,556.68</b> |



**Note 19 - Operational Income**

| No  | Description                         | 2021                  | 2020                  |
|-----|-------------------------------------|-----------------------|-----------------------|
|     |                                     | (Rs.)                 | (Rs.)                 |
| 1.  | Adjudication Fee                    | 1,039,260.87          | 965,100.00            |
| 2.  | Circuit Bungalow Charges            | 20,600.00             | 50,810.00             |
| 3.  | Consultancy Service                 | 37,500.00             | -                     |
| 4.  | Contractor Registration Fee         | 191,818,196.71        | 164,784,761.49        |
| 5.  | Course Fee                          | 13,431,917.00         | 31,245,028.40         |
| 6.  | Dispute Resolution                  | 35,000.00             | -                     |
| 7.  | Dormitory Charges                   | 310,326.96            | 841,536.00            |
| 8.  | Hire of Machinery                   | 4,682,725.40          | 6,311,626.18          |
| 9.  | Hire of Auditorium & Seminar Rooms  | 1,741,792.35          | 4,045,245.00          |
| 10. | Hire of Computers                   | 290,750.00            | 606,950.00            |
| 11. | Project Management Service          | 670,500.92            | -                     |
| 12. | Registration of Foreign Contractors | 13,965,105.38         | 12,150,500.70         |
| 13. | Rent Income                         | 4,547,050.00          | 5,829,302.86          |
| 14. | Repair Charges                      | 242,098.39            | 662,825.06            |
| 15. | Sale of Publications                | 5,705,653.00          | 5,279,206.43          |
| 16. | Seminar Fee                         | 9,002,610.00          | 7,362,075.00          |
| 17. | Trade Testing Income                | 635,381.00            | 223,000.00            |
|     | <b>Total</b>                        | <b>248,176,467.98</b> | <b>240,357,967.12</b> |



**Note 20- Non Operational Income**

| No  | Description                                          | 2021                  | 2020                  |
|-----|------------------------------------------------------|-----------------------|-----------------------|
|     |                                                      | (Rs.)                 | (Rs.)                 |
| 1.  | ICTAD Pool of Adjudicators                           | 453,000.00            | 825,400.00            |
| 2.  | Registration Of Quality Management Auditors          | 25,400.00             | 25,400.00             |
| 3.  | CETRAC Revenue Account                               | 2,000.00              | 2,000.00              |
| 4.  | Construction Excellence                              | -                     | 2,633,913.04          |
| 5.  | Construction Workers Identity Card                   | 45,000.00             | 54,750.00             |
| 6.  | Sales of Registration Documents                      | 7,400.00              | -                     |
| 7.  | Empty Barrel Sold Income - OTC                       |                       | 38,900.00             |
| 8.  | Exam Fee                                             | 272,000.00            | 25,000.00             |
| 9.  | Fines, Surcharges & Others                           | 396,919.58            | 108,359.00            |
| 10. | Functional fee of Diploma Awarding Ceremony-<br>CHPD | -                     | -                     |
| 11. | Hire of Vehicles                                     | 22,360.00             | 4,200.00              |
| 12. | Interest Income -Call Deposit - BOC                  | 1,958,219.17          | 2,238,356.16          |
| 13. | Interest Income -Fixed Deposit - BOC                 | 3,938,013.68          | 7,384,297.60          |
| 14. | Interest Income -Fixed Deposits - HDFC               | 809,438.09            | 1,209,410.77          |
| 15. | Interest Income -Treasury Repo                       | 777,004.45            | 1,011,345.71          |
| 16. | Miscellaneous Income                                 | 1,376.37              | 45,209.98             |
| 17. | Miscellaneous Income (Sponsorships)                  | -                     | 199,000.00            |
| 18. | Miscellaneous Income (Without VAT)                   | 504,762.24            | 534,421.93            |
| 19. | Non-Refundable Tender Fee                            | 286,435.36            | 77,981.98             |
| 20. | Profit Of Disposed Assests                           | -                     | 23,000.00             |
| 21. | Registration Of Suppliers                            | 18,000.00             | 18,000.00             |
| 22. | Technical Auditing                                   | 5,000.00              | 358,201.85            |
| 23. | Sale of Buillting                                    | 715.00                | 515,615.00            |
| 24. | Income From NVQ Training                             | 454,000.00            | 45,398,000.00         |
| 25. | Registration of Property Development                 | 8,320.00              | 6,000.00              |
| 26. | Custom Design Programme                              | -                     | 150,000.00            |
| 27. | Courier Charge Income                                | 202,850.00            | 133,574.88            |
| 28. | Creditors Write Off                                  | -                     | 514,695.15            |
| 29. | Stock Sale                                           | -                     | 16,485.07             |
| 30. | CIDA Journal/Quality Journal                         | 105,000.00            | 120,000.00            |
| 31. | Over Provision of Doutful Depts                      | 112,665.67            | -                     |
| 32. | Postage income                                       | 85.00                 | -                     |
| 33. | Vehicle /Machine Inspection Fee                      | 126,750.00            | -                     |
|     | <b>Total</b>                                         | <b>10,532,714.61</b>  | <b>63,671,518.12</b>  |
|     | <b>GRAND TOTAL</b>                                   | <b>258,709,182.59</b> | <b>304,029,485.24</b> |



**Note - 21****Treasury Grant-Capital - Maintenance and Rehabilitation of Training Centers - Expenditure**

| No  | Description                                          | 2021                 | 2020                 |
|-----|------------------------------------------------------|----------------------|----------------------|
|     |                                                      | (Rs.)                | (Rs.)                |
| 1.  | Electricity Charges                                  | 2,298,731.87         | 2,571,082.00         |
| 2.  | Health & Sanitation                                  | 1,879,242.89         | 2,109,163.66         |
| 3.  | Internet Charges                                     |                      | -                    |
| 4.  | Postage                                              |                      | -                    |
| 5.  | Repair Of Tools & Implement                          | 21,054.17            | -                    |
| 6.  | Repair & Maintenance Of Furniture & Office Equipment | 347,997.00           | 207,126.55           |
| 7.  | Repair & Maintenance Of Other Vehicles               | 17,970.58            | -                    |
| 8.  | Repair & Maintenance Of Passenger Vehicles           | 1,644,850.88         | -                    |
| 9.  | Repair & Maintenance Of Building                     | 809,797.17           | 1,088,261.35         |
| 10. | Repair & Maintenance Of Plant, Machinery & Equipment | 830,641.33           | 5,384,731.79         |
| 11. | Security Services                                    | 5,227,500.00         | 2,821,007.81         |
| 12. | Telephone Charges                                    | 342,445.40           | -                    |
| 13. | Water Charges                                        | 527,677.48           | 247,198.22           |
|     | <b>Total Expenditure</b>                             | <b>13,947,908.77</b> | <b>14,428,571.38</b> |

Ministry of Finance has funded Rs. 14,428,571.38 Capital grant for Maintenance and Rehabilitation of Training Centers in CIDA in 2020 according to the Budgetary Allocation. This capital grant Rs. 14,428,571.38 has been utilized for maintenance and rehabilitation of Construction Equipments Training Center - Pelawaththa and Operation Training Center - Galkulama which are established under CIDA.



**Note-22****Treasury Grant -Capital- Construction Equipment Mechanics - Expenditure**

| No  | Description                                       | 2021<br>(Rs.)        | 2020<br>(Rs.)        |
|-----|---------------------------------------------------|----------------------|----------------------|
| 1.  | Acting Allowances                                 | 12,307.19            | 10,255.99            |
| 2.  | Advertising & Publicity                           |                      | -                    |
| 3.  | Audio Visual Consumables                          |                      | -                    |
| 4.  | Books & Periodicals                               |                      | -                    |
| 5.  | Cash Allowance to Training                        |                      | 224,000.00           |
| 6.  | Cost of Living Allowance                          | 1,082,257.55         | 1,048,320.00         |
| 7.  | E.P.F                                             | 942,232.42           | 939,775.35           |
| 8.  | E.T.F                                             | 188,446.49           | 187,955.08           |
| 9.  | Electricity                                       | 1,013,653.47         | 1,183,467.48         |
| 10. | Fee & Allowance to Teaching staff                 | 50,296.00            | 43,500.00            |
| 11. | Fee & Allowance to Support staff                  |                      | 126,000.00           |
| 12. | Fuel Oil & Running Expenses Of Passenger Vehicles | 288,350.24           | 379,080.00           |
| 13. | Hand Tools                                        |                      | -                    |
| 14. | Health & Sanitation                               | 773,882.40           | 527,291.89           |
| 15. | Health Insurance                                  | 137,939.14           | 210,041.73           |
| 16. | Lodging                                           |                      | -                    |
| 17. | Miscellaneous                                     | 66,240.00            | -                    |
| 18. | Other Allowances                                  |                      | 66,600.00            |
| 19. | Photocopy Expenses                                |                      | -                    |
| 20. | Postage                                           | 12,088.00            | 44,747.57            |
| 21. | Printing, Typing and Traslation                   |                      | 2,475.00             |
| 22. | Refreshments for training Programmes              | 5,580.00             | 153,360.00           |
| 23. | Refreshments                                      |                      | -                    |
| 24. | Rental & Hire Charges                             |                      | 1,620.00             |
| 25. | Salaries & Wages                                  | 5,274,346.30         | 5,216,848.88         |
| 26. | Stationery                                        |                      | -                    |
| 27. | Traveling (Local)                                 |                      | -                    |
| 28. | Water                                             | 152,380.80           | 204,590.65           |
| 29. | Membership & Sub Professional Body                |                      | 1,500.00             |
|     | <b>Total Expenditure</b>                          | <b>10,000,000.00</b> | <b>10,571,429.62</b> |

Ministry of Finance has funded Rs. 10,571,429.62 Capital grant for Construction Equipment Mechanics in CIDA in 2020 according to the budgetary allocation. This capital grant has been utilized for Construction Equipment Mechanics in Construction Equipment Training Center - Pelawaththa established under CIDA.



**Note 23****Treasury Imprest - Capital - Skills Training For Construction Industry With Public Private Partnership Model - Expenditure**

| No  | Description                                    | 2021      |                       |                       |                       |                       |                      |               | Total         |
|-----|------------------------------------------------|-----------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|---------------|
|     |                                                | Sayani    | 200 Million Programme | 154 Million Programme | 300 Million Programme | 250 Million Programme | 93 Million Programme | 500 Programme |               |
|     |                                                | (Rs.)     | (Rs.)                 | (Rs.)                 | (Rs.)                 | (Rs.)                 | (Rs.)                | (Rs.)         | (Rs.)         |
| 1.  | Advertising & Publicity                        | 2,700.00  | 124,355.00            | 375,652.72            |                       |                       |                      |               | 502,707.72    |
| 2.  | Apprentice's Daily Diary Book Expense          |           |                       |                       |                       |                       |                      |               |               |
| 3.  | Bank Charges                                   |           |                       |                       |                       |                       |                      |               |               |
| 4.  | Bonus Payments                                 |           |                       |                       |                       |                       |                      |               |               |
| 5.  | Books & Periodicals                            |           |                       | 6,000.00              |                       |                       |                      |               | 6,000.00      |
| 6.  | Cash Allowances to Trainees                    |           | 10,954,800.00         | 34,740,000.00         | 3,360,000.00          |                       |                      |               | 49,054,800.00 |
| 7.  | Cost of Living Allowance                       |           | 720,460.00            |                       |                       |                       |                      |               | 720,460.00    |
| 8.  | Daily Expenses & Accommodation                 |           |                       |                       |                       |                       |                      |               |               |
| 9.  | Development Cost                               | 72,000.00 |                       |                       |                       |                       |                      |               | 72,000.00     |
| 10. | E.P.F                                          |           | 732,458.83            |                       |                       |                       |                      |               | 732,458.83    |
| 11. | E.T.F                                          |           | 146,491.77            |                       |                       |                       |                      |               | 146,491.77    |
| 12. | Exhibition                                     |           |                       |                       |                       |                       |                      |               |               |
| 13. | Fee & Allowance to Support Staff               |           | 145,720.00            | 194,200.00            | 3,175,680.00          | 250,240.00            |                      |               | 3,765,840.00  |
| 14. | Fee & Allowance to Teaching Staff              |           | 540,200.00            | 1,689,693.00          | 251,026.00            |                       |                      |               | 2,480,919.00  |
| 15. | Fee & Allowance to Consultants                 |           | 153,440.00            | 408,746.72            |                       |                       |                      |               | 562,186.72    |
| 16. | Fuel oil & Run Expenses for Passenger Vehicles | 6,638.00  | 108,424.80            | 195,112.00            |                       |                       |                      |               | 310,174.80    |
| 17. | Fuel oil & Run Expenses for Other Vehicles     |           |                       |                       |                       |                       |                      |               |               |
| 18. | Hall Charges                                   |           | 12,000.00             |                       |                       |                       |                      |               | 12,000.00     |
| 19. | Hire of Instruments                            | 12,500.00 | 3,000.00              |                       |                       |                       |                      |               | 15,500.00     |
| 20. | Health & Sanitation                            | 1,875.00  | 62,833.50             | 64,833.84             |                       |                       |                      |               | 129,542.34    |
| 21. | Lodging                                        |           | 33,725.00             | 118,475.00            | 250.00                |                       |                      |               | 152,450.00    |



|     |                                             |                   |                      |                      |                     |                   |                  |                        |
|-----|---------------------------------------------|-------------------|----------------------|----------------------|---------------------|-------------------|------------------|------------------------|
| 22. | Miscellaneous                               | 53,154.00         | 1,760.00             | 2,085.00             |                     |                   |                  | 56,999.00              |
| 23. | Office requisites                           |                   |                      |                      |                     |                   |                  |                        |
| 24. | Other Allowances                            | 187,040.00        | 333,958.87           |                      |                     |                   |                  | 520,998.87             |
| 25. | Others-Training                             | 20,900.00         | 11,400.00            |                      |                     |                   |                  | 32,300.00              |
| 26. | Overtime & Holiday Pay (I)                  |                   |                      |                      |                     |                   |                  |                        |
| 27. | Overtime/Holiday Pay                        | 8,822.00          | 179,727.74           | 562,538.09           |                     |                   |                  | 751,087.83             |
| 28. | Photocopy Expenses                          |                   | 4,584.00             | 10,620.00            |                     |                   |                  | 15,204.00              |
| 29. | Postage                                     |                   | 5,347.50             | 40,793.00            |                     |                   |                  | 46,140.50              |
| 30. | Printing ,typing & Translation              | 12,940.00         | 900.00               |                      |                     |                   |                  | 13,840.00              |
| 31. | Refreshment for Training Programmes         | 20,730.00         | 872,269.10           | 1,016,382.00         |                     |                   |                  | 1,909,381.10           |
| 32. | Refreshments                                | 29,970.00         | 22,651.00            | 160,578.00           | 11,500.00           |                   |                  | 224,669.00             |
| 33. | Rental & Hire Charges                       |                   | 204,900.00           | 235,150.00           | 25,200.00           |                   |                  | 465,250.00             |
| 34. | Repair & Maintenance of Building            | 45,575.00         |                      |                      |                     |                   |                  | 47,575.00              |
| 35. | Repairs & Maintenance of Passenger Vehicles |                   | 850.00               | 7,800.00             |                     |                   |                  | 8,650.00               |
| 36. | Repairs & Maintenance of other Vehicles     | 3,500.00          |                      |                      |                     |                   |                  | 3,500.00               |
| 37. | Salaries & Wages                            |                   | 4,162,973.75         |                      |                     |                   |                  | 4,162,973.75           |
| 38. | Shilpa Saviya Tool Kits                     |                   | 1,139,796.90         | 5,156,285.95         |                     |                   |                  | 6,296,082.85           |
| 39. | Stationery                                  | 320.00            | 24,855.00            | 37,201.71            |                     |                   |                  | 62,376.71              |
| 40. | Telephone                                   |                   | (788.84)             | 37,341.38            |                     |                   |                  | 36,552.54              |
| 41. | Training Aid                                |                   |                      |                      |                     |                   |                  |                        |
| 42. | Training Material                           |                   |                      |                      |                     | 56,390.00         |                  | 56,390.00              |
| 43. | Traveling (Local)                           | 350.00            | 68,390.00            | 124,981.00           |                     |                   |                  | 193,721.00             |
| 44. | Traveling(Income Generation)                |                   |                      |                      |                     |                   |                  |                        |
| 45. | Uniforms to Trainers                        |                   | 1,177,815.00         | 5,692,190.00         |                     |                   |                  | 8,870,005.00           |
|     | <b>Total</b>                                | <b>481,014.00</b> | <b>21,949,298.92</b> | <b>50,876,659.41</b> | <b>6,823,656.00</b> | <b>250,240.00</b> | <b>56,390.00</b> | <b>- 80,437,258.33</b> |

There is a Rs. 200,000,000.00 as a Capital imprest for Skills Training for Construction Industry with Public Private Partnership Model programme in 2021 according to the budgetary allocation. By this capital imprest Rs. 21,949,298.92 has been utilized for above training programme in 2021. Further Rs.50,876,659.41 ,6,823,656.00,250,240.00and Rs.56,390 has been expended for 2020,2019 ,2018 and 2017 progammes respectively, during 2021.



**Note 23****Treasury Imprest - Capital - Skills Training For Construction Industry With Public Private Partnership Model - Expenditure**

| No  | Description                                    | 2020                  |                       |                       |                      |               |
|-----|------------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------|
|     |                                                | 154 Million Programme | 300 Million Programme | 250 Million Programme | 93 Million Programme | 500 Programme |
|     |                                                | (Rs.)                 | (Rs.)                 | (Rs.)                 | (Rs.)                | (Rs.)         |
| 1.  | Advertising & Publicity                        | 160.00                | 4,400.00              | -                     | -                    | -             |
| 2.  | Apprentice's Daily Diary Book Expense          | -                     | -                     | -                     | -                    | -             |
| 3.  | Bank Charges                                   | -                     | -                     | -                     | -                    | -             |
| 4.  | Bonus Payments                                 | -                     | -                     | -                     | -                    | -             |
| 5.  | Books & Periodicals                            | 2,310.00              | -                     | -                     | -                    | -             |
| 6.  | Cash Allowances to Trainees                    | 8,310,825.00          | 48,869,825.00         | -                     | -                    | -             |
| 7.  | Cost of Living Allowance                       | 780,780.00            | 72,800.00             | -                     | -                    | -             |
| 8.  | Daily Expenses & Accommodation                 | -                     | 1,125.00              | -                     | -                    | -             |
| 9.  | Development Cost                               | 4,000.00              | -                     | -                     | -                    | -             |
| 10. | E.P.F                                          | 741,941.56            | 73,651.98             | -                     | -                    | -             |
| 11. | E.T.F                                          | 148,388.30            | 14,730.40             | -                     | -                    | -             |
| 12. | Exhibition                                     | -                     | -                     | -                     | -                    | -             |
| 13. | Fee & Allowance to Support Staff               | 2,502,160.00          | 3,195,060.00          | 879,360.00            | 1,059,260.00         | 1,189,100.00  |
| 14. | Fee & Allowance to Teaching Staff              | 724,400.00            | 3,926,782.00          | -                     | -                    | -             |
| 15. | Fee & Allowance to Consultants                 |                       | 64,950.00             |                       |                      |               |
| 16. | Fuel oil & Run Expenses for Passenger Vehicles | 65,820.00             | 394,274.00            | -                     | -                    | -             |
| 17. | Fuel oil & Run Expenses for Other Vehicles     | -                     | -                     | -                     | -                    | -             |
| 18. | Hall Charges                                   | -                     | -                     | -                     | -                    | -             |
| 19. | Hire of Instruments                            | -                     | -                     | -                     | -                    | -             |
| 20. | Health & Sanitation                            | 17,816.00             |                       |                       |                      |               |
| 21. | Lodging                                        | 43,000.00             | 688,540.00            | -                     | -                    | -             |
| 22. | Miscellaneous                                  | 1,000.00              | 3,650.00              | -                     | -                    | -             |
| 23. | Office requisites                              | -                     | -                     | -                     | -                    | -             |



|     |                                             |                      |                      |                   |                     |                     |
|-----|---------------------------------------------|----------------------|----------------------|-------------------|---------------------|---------------------|
| 24. | Other Allowances                            | 300,000.00           | 24,000.00            | -                 | -                   | -                   |
| 25. | Others-Training                             | -                    | -                    | -                 | -                   | -                   |
| 26. | Overtime & Holiday Pay (I)                  | -                    | -                    | -                 | -                   | -                   |
| 27. | Overtime/Holiday Pay                        | 122,171.02           | 618,589.92           | -                 | -                   | -                   |
| 28. | Photocopy Expenses                          | 37,581.69            | 5,757.00             | -                 | -                   | -                   |
| 29. | Postage                                     | 164,250.00           | 40,828.00            | -                 | -                   | -                   |
| 30. | Printing ,typing & Translation              | -                    | -                    | -                 | -                   | -                   |
| 31. | Refreshment for Training Programmes         | 438,600.00           | 578,875.00           | -                 | -                   | -                   |
| 32. | Refreshments                                | 129,941.00           | 619,985.50           | -                 | -                   | -                   |
| 33. | Rental & Hire Charges                       | -                    | 140,286.00           | -                 | -                   | -                   |
| 34. | Repair & Maintenance of Building            | -                    | -                    | -                 | -                   | -                   |
| 35. | Repairs & Maintenance of Passenger Vehicles | -                    | 3,150.00             | -                 | -                   | -                   |
| 36. | Repairs & Maintenance of other Vehicles     | -                    | -                    | -                 | -                   | -                   |
| 37. | Salaries & Wages                            | 4,165,497.02         | 562,914.25           | -                 | -                   | -                   |
| 38. | Shilpa Saviya Tool Kits                     | -                    | 3,920,000.00         | -                 | -                   | -                   |
| 39. | Stationery                                  | 4,515.05             | 275.00               | -                 | -                   | -                   |
| 40. | Telephone                                   | 105,258.25           | 49,527.88            | -                 | -                   | -                   |
| 41. | Training Aid                                | -                    | -                    | -                 | -                   | -                   |
| 42. | Training Material                           | 3,537,840.00         | 322,590.00           | -                 | -                   | -                   |
| 43. | Traveling (Local)                           | 53,250.00            | 379,004.20           | -                 | -                   | -                   |
| 44. | Traveling(Income Generation)                | -                    | 900.00               | -                 | -                   | -                   |
| 45. | Uniforms to Trainers                        | -                    | -                    | -                 | -                   | -                   |
|     | <b>Total</b>                                | <b>22,401,504.89</b> | <b>64,576,471.13</b> | <b>879,360.00</b> | <b>1,059,260.00</b> | <b>1,189,100.00</b> |



**Note 24 -Personnel Emoluments**

| No  | Description                                   | 2021                  | 2020                  |
|-----|-----------------------------------------------|-----------------------|-----------------------|
|     |                                               | (Rs.)                 | (Rs.)                 |
| 1.  | Salaries & Wages                              | 107,010,075.43        | 120,019,584.36        |
| 2.  | Cost of Living Allowance                      | 21,115,997.25         | 22,899,942.69         |
| 3.  | Attendance Incentive                          | 9,000,334.29          | 9,779,199.41          |
| 4.  | Dust Allowance                                | 111,900.00            | 126,100.00            |
| 5.  | Acting Allowance                              | 1,076,275.50          | 810,619.14            |
| 6.  | Other Allowances                              | 7,513,789.62          | 8,324,768.06          |
| 7.  | Overtime/Holiday Pay                          | 16,540,771.91         | 16,250,037.81         |
| 8.  | Overtime & Holiday Pay (I)                    | 1,602,953.63          | 1,495,438.69          |
| 9.  | Membership Subscription for Professional Body | 75,961.00             | 77,411.00             |
| 10. | Bonus Payments                                | 3,106,331.50          | 3,366,225.00          |
| 11. | E. P. F                                       | 19,160,591.08         | 21,068,959.80         |
| 12. | E. T.F                                        | 3,832,118.27          | 4,213,791.90          |
| 13. | Gratuity                                      | 6,561,233.50          | 17,208,952.50         |
|     | <b>Total</b>                                  | <b>196,708,332.98</b> | <b>225,641,030.36</b> |

**Note 25 - Travelling Expenses**

| No | Description                   | 2021                | 2020                |
|----|-------------------------------|---------------------|---------------------|
|    |                               | (Rs.)               | (Rs.)               |
| 1. | Traveling - (Local)           | 913,495.43          | 1,186,197.56        |
| 2. | Traveling - (Income Generate) | 391,065.00          | 573,310.00          |
| 3. | Traveling - (Overseas)        |                     | -                   |
|    | <b>Total</b>                  | <b>1,304,560.43</b> | <b>1,759,507.56</b> |

**Note 26 -Supplies and Requisites**

| No | Description                    | 2021                | 2020                |
|----|--------------------------------|---------------------|---------------------|
|    |                                | (Rs.)               | (Rs.)               |
| 1. | Photocopy Expenses             | 5,520,202.03        | 4,264,209.73        |
| 2. | Stationery                     | 663,275.92          | 370,590.79          |
| 3. | Office Requisites              | 71,075.06           | 292,692.06          |
| 4. | Printing, typing & Translation | 564,389.50          | 147,662.81          |
| 5. | Books & Periodicals            | 534,225.78          | 375,696.69          |
| 6. | Disposable & Destroy           |                     | 239,514.17          |
| 7. | Audio Visual Consumable        | 39,283.70           | 7,014.41            |
|    | <b>Total</b>                   | <b>7,392,451.99</b> | <b>5,697,380.66</b> |



**Note 27 - Maintenance Expenses**

| No           | Description                                          | 2021                 | 2020                 |
|--------------|------------------------------------------------------|----------------------|----------------------|
|              |                                                      | (Rs.)                | (Rs.)                |
| 1.           | Repair & Maintenance Of Building                     | 926,561.04           | 539,579.51           |
| 2.           | Repair & Maintenance Of Furniture & Office Equipment | 1,830,353.55         | 2,651,589.30         |
| 3.           | Repair & Maintenance Of Passenger Vehicles           | 2,569,639.47         | 4,254,529.72         |
| 4.           | Repair & maintenance Of Other Vehicles               | 315,510.03           | 343,421.95           |
| 5.           | Repair & maintenance Of Plant, Machinery & Equipment | 2,166,893.67         | 2,923,501.38         |
| 6.           | Repair Of Tools & Implement                          | 1,050.00             | 111,774.17           |
| 7.           | Repair & maintenance Others /IT Infrastructure       | 43,136.20            | 747,477.90           |
| 8.           | Insurance - (Vehicles)                               | 2,218,710.04         | 2,839,477.13         |
| <b>Total</b> |                                                      | <b>10,071,854.00</b> | <b>14,411,351.06</b> |

**Note 28 -Fuel & Utility Payments**

| No           | Description                                       | 2021                 | 2020                 |
|--------------|---------------------------------------------------|----------------------|----------------------|
|              |                                                   | (Rs.)                | (Rs.)                |
| 1.           | Fuel Oil & Running Expenses Of Passenger Vehicles | 6,743,190.22         | 5,734,214.80         |
| 2.           | Fuel Oil & Running Expenses Of Other Vehicles     | 3,072,600.59         | 755,379.35           |
| 3.           | Rental & Hire Charges                             | 111,254.46           | 234,686.49           |
| 4.           | Postage                                           | 694,669.00           | 1,523,314.61         |
| 5.           | Telephone Charges                                 | 2,209,154.65         | 2,815,905.46         |
| 6.           | Internet Charges                                  | 452,955.70           | 305,412.21           |
| 7.           | Electricity Charges                               | 5,305,005.17         | 7,745,250.95         |
| 8.           | Water Charges                                     | 747,051.41           | 929,900.70           |
| 9.           | Health & Sanitation                               | 4,995,915.48         | 5,628,432.14         |
| 10.          | Security Services                                 | 5,933,550.00         | 5,894,822.20         |
| <b>Total</b> |                                                   | <b>30,265,346.68</b> | <b>31,567,318.92</b> |



**Note 29-Research ,Development & Training Expenses**

| No  | Description                          | 2021                 | 2020                 |
|-----|--------------------------------------|----------------------|----------------------|
|     |                                      | (Rs.)                | (Rs.)                |
| 1.  | Renewal Fee -TVEC                    |                      | 80,981.92            |
| 2.  | Scholarship & Training - (Local)     | 44,400.00            | 61,650.00            |
| 3.  | Scholarship & Training - (Foreign)   |                      | -                    |
| 4.  | Site Visiting Allowance              |                      | -                    |
| 5.  | Fee & Allowance to Consultants       | 209,000.00           | 169,050.00           |
| 6.  | Fee & Allowance to Teaching Staff    | 5,495,769.83         | 7,884,820.00         |
| 7.  | Fee & Allowance to Support Staff     |                      | 5,000.00             |
| 8.  | Development Cost                     | -                    | 9,000.00             |
| 9.  | Training Materials                   | 27,647.54            | 27,235.45            |
| 10. | Fuel for Training                    | 280.00               | 219,669.35           |
| 11. | Training Aids                        |                      | -                    |
| 12. | Hand Tools & Small Equipment         | 16,696.33            | 26,389.68            |
| 13. | Uniforms to Trainees                 | 1,170,232.81         | 1,288,764.11         |
| 14. | Refreshments for Training Programmes | 1,777,241.67         | 4,295,125.00         |
| 15. | Others - Training                    | 10,715.00            | 1,500.00             |
| 16. | Cash Allowance to Training           | 945,250.00           | 1,830,750.00         |
| 17. | Hire for Instrument                  | 1,500.00             | 47,000.00            |
| 18. | Staff Welfare                        |                      | -                    |
| 19. | Hall Charges                         | 166,200.00           | 618,830.00           |
| 20. | Annual Renewal Fee -Accsoft Package  | 140,772.97           | -                    |
| 21. | N.V.Q.Expenses                       | 9,300.00             |                      |
|     | <b>Total</b>                         | <b>10,015,006.15</b> | <b>16,565,765.52</b> |

**Note 30- Finance Cost**

| No | Description                    | 2021                | 2020                |
|----|--------------------------------|---------------------|---------------------|
|    |                                | (Rs.)               | (Rs.)               |
| 1. | Bank Charges                   | 161,683.00          | 163,290.00          |
| 2. | Lease Interest - Finance Lease | 2,288,033.46        | 3,015,403.83        |
|    | <b>Total</b>                   | <b>2,449,716.46</b> | <b>3,178,693.83</b> |



**Note 31 - Depreciation****Fully-depreciated property, plant and equipment**

The Total depreciation amount is Rs. 92,191,914.96 for the year 2021. The initial cost of fully-depreciated property, plant and equipment, which are still in use as at reporting date is as follows:

|   | <b>Asset Type</b>                    | <b>2021</b>           | <b>2020</b>          |
|---|--------------------------------------|-----------------------|----------------------|
|   |                                      | <b>(Rs.)</b>          | <b>(Rs.)</b>         |
| * | Library Books-CETRAC                 | 911,066.73            | 786,270.00           |
| * | Library Books -Head Office           | 1,291,445.48          | 1,216,921.48         |
| * | Tools & Implements                   | 19,592,316.38         | 17,833,504.77        |
| * | Furniture , Fixed & Office Equipment | 73,358,018.17         | 55,651,616.23        |
| * | Audio Visual Equipment               | 5,960,293.73          | 4,330,649.58         |
|   | <b>Total</b>                         | <b>101,113,140.49</b> | <b>79,818,962.06</b> |



**Note 32 - Other Expenses**

| No  | Description                           | 2021                 | 2020                 |
|-----|---------------------------------------|----------------------|----------------------|
|     |                                       | (Rs.)                | (Rs.)                |
| 1.  | N.B.T.                                |                      | -                    |
| 2.  | Uniforms to Staff                     | 1,582,860.15         | 605,366.46           |
| 3.  | Tea to Staff                          | 709,000.80           | 1,163,382.50         |
| 4.  | Health Insurance                      | 2,984,484.79         | 3,167,000.00         |
| 5.  | Others                                |                      | 1,419,179.62         |
| 6.  | Welfare                               | 46,100.00            | 132,000.00           |
| 7.  | Exhibition                            | 46,172.69            | -                    |
| 8.  | Advertisement & Publicity             | 5,248,022.54         | 1,890,953.35         |
| 9.  | Refreshments                          | 414,602.13           | 865,813.08           |
| 10. | Seating Allowances                    | 2,565,180.00         | 1,415,400.00         |
| 11. | Audit Fee                             | 816,025.00           | 935,167.00           |
| 12. | Service Contract                      |                      | -                    |
| 13. | Legal Fee                             | 108,140.00           | 74,425.00            |
| 14. | License Fee                           | 486,391.41           | 379,309.29           |
| 15. | Miscellaneous Expenses                | 444,629.56           | 53,944.00            |
| 16. | Rent & Rates                          | 499,800.82           | -                    |
| 17. | Lease Amortization                    | 32,613.64            | 32,613.64            |
| 18. | Lodging                               | 5,302,650.00         | 3,520.00             |
| 19. | Withholding Tax Expense               |                      | -                    |
| 20. | Daily Expenses of Accommodation       |                      | -                    |
| 21. | Under Provision of Doubtful Debts     |                      | 712,895.88           |
| 22. | Expenses of Construction Excellence   | -                    | 228,115.00           |
| 23. | ISO Annual Fee                        |                      | 97,959.20            |
| 24. | E.T.F. Compensation                   |                      | 2,695,954.44         |
| 25. | E.P.F. Compensation                   |                      | 21,966,287.50        |
| 26. | Operation Lease                       | 200,000.00           | 200,000.00           |
| 27. | Fee & Allowance to technical auditors | 123,600.00           |                      |
| 28. | Contingency Expenses                  | 1,956,538.35         |                      |
|     | <b>Total</b>                          | <b>23,566,811.88</b> | <b>38,039,285.96</b> |



**Note 33**

Treasury Grant Capital - (Maintenance and Rehabilitation of Training Centers, Construction Equipment Mechanics course) & Treasury Imprest for Capital - (Skills Training For Construction Industry With Public Private Partnership Model Programmes) are funded by Ministry of Finance under Capital Vote. Further Capital expenditures in the relevant year and income shall also be identified on a rational basis in the relevant year in an equal amount and such income and expenditure shall be separately stated in the Income statement of the relevant year according to the CIDA Accounting Policy (Capital Grants).

**Note 34 -Cash and Bank**

Short -Term deposits are made for varying periods ,depending on the immediate cash requirements of the authority and earn interest at the respective short -Term deposit rate.

The Authority's Bank balance amounting Rs. 456.15 Million include an amount of Rs. 184.96 Million which must be used on development Projects.

**Note 35 – Inventories**

Inventories are stated at cost basis. The inventories include spare parts, maintenance items, cleaning materials, stationery and other consumables etc. Items are issued on average cost method and closing stock is also valued using the average cost method.

**Note 36- Events After the Reporting Date**

There aren't any events occur after the reporting date which has material impact to the financial statements as at 31st December 2021.



**Note 37 - Provisions, Contingent Liabilities and Contingent Assets****a.**

The legal cases have been disclosed together with the nature of cases and its status. There are following legal cases which are to be mentioned on 31st December 2021.

| No           | Applicant of Case                                       | Court/Institution             | Step                                                                          | Amount of Contribution (Rs.) | Surcharge (Rs.) | Total (Rs.)          |
|--------------|---------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------|------------------------------|-----------------|----------------------|
| 1.           | 'Jathika Sevaka Sangamaya' consisting of CIDA Employees | Department of Labour, Colombo | Arrears of EPF to employees of ICTAD during the Period 01.01.2006-01.06.2011. | 14,977,525/-                 | 7,488,762.50    | 22,466,287.50        |
| 2.           | Arct. H.K.Balachandra                                   | Labour Tribunal, Colombo.     | Termination of Services- Trial Stage                                          | 1906538.35                   | 50,000.00       | 1,956,538.35         |
| 3.           | Ms. G.N.N.Kumudu Jayakody                               | Department of Labour, Colombo | Employment Conditions Inquiry                                                 |                              |                 |                      |
| 4.           | Writ Application by Consultancy Companies               | Court of Appeal               | Registration of Consultancy Firms Support the motion filed by us              |                              |                 |                      |
| Total Amount |                                                         |                               |                                                                               |                              |                 | <b>24,422,825.85</b> |

The relevant adjustments have been adjusted as per the Sri Lanka Public Sector Accounting Standard No -08 -Provisions, Contingent Liabilities and contingent liabilities

- b. Land at Pelawatte, Battaramulla owned by Urban Development Authority (Lot No 1 in plan no.1011 dated 30.11.1993 and Lot no.1 in plan no.1010 dated 30.11.1993) is under 99 years operation lease where both parties have to execute lease agreement.



**Note -38 –Lease**

The following assets have been purchased under finance lease in January 2019

| No | Assets Type           | Cost (Rs.)           | Provision of Depreciation as reporting Date | Net Carring Value    | Lease Period | Lessor         |
|----|-----------------------|----------------------|---------------------------------------------|----------------------|--------------|----------------|
| 1. | MITSUBISHI -Motor Car | 11,035,490.00        | 4,138,308.75                                | 6,897,181.25         | 05Years      | Bank of Ceylon |
| 2. | MITSUBISHI -Motor Car | 11,035,490.00        | 4,138,308.75                                | 6,897,181.25         | 05Years      | Bank of Ceylon |
| 3. | MITSUBISHI -Motor Car | 11,035,490.00        | 4,138,308.75                                | 6,897,181.25         | 05Years      | Bank of Ceylon |
|    | <b>Total</b>          | <b>33,106,470.00</b> | <b>12,414,926.25</b>                        | <b>20,691,543.75</b> |              |                |

**Operation Lease**

The following assets have been taken under Operation Lease.

| No | Assets Type                                              | Lease Value (Rs.)   | Amotization of Lease Land (Rs.) | Net Carring Value (Rs.) | Lease Period | Lessor                        |
|----|----------------------------------------------------------|---------------------|---------------------------------|-------------------------|--------------|-------------------------------|
| 1. | Center of Habitat Planning & Development                 | 2,851,477.20        | 503,295.48                      | 2,348,181.72            | 99 Years     | Urban Development Authority   |
| 2. | Construction Industry Development Authority -Head Office | -                   | 200,000.00 Per Year             | -                       | 30 Years     | Tower Hall Theatre Foundation |
|    | <b>Total</b>                                             | <b>2,851,477.20</b> | <b>503,295.48</b>               | <b>2,348,181.72</b>     |              |                               |



**Note -39****Capital Work In Progress**

No capital work in progress is under consideration for the reporting year.

**Note - 40****13 year guaranteed NVQ Training Programme**

Rs. 7,645,440.44 incurred during the year for the 13 year guaranteed NVQ Training Programme.





# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

CAE/B/CIDA/02/FA/2021/11

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

28 June 2022

The Chairman  
Construction Industry Development Authority

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Construction Industry Development Authority for the year ended 31 December 2021 in terms of Section 12 of the National Audit Act, No. 19 of 2018.

#### 1. Financial Statements

##### 1.1 Qualified Opinion

The audit of the financial statements of the Construction Industry Development Authority ("the Authority") for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 and Finance Act No. 38 of 1971. My report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution will be tabled in due course.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Authority as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards (SLPSAS).

##### 1.2 Basis for Qualified Opinion

- (a) Sri Lanka Public Sector Accounting Standards (SLPSAS) 9 – Inventories; It was not possible to observe the physical inventories counting at the end of the





year and even not satisfied alternative methods to verify the availability of inventory items held as at 31 December 2021 valued at Rs. 149,490,346 due to the absence of independent confirmations. This amount included the values of spares & tools, unsold publications and other stationary items.

In the meantime, the Committee on Public Enterprises (COPE) held on 06 August 2012 had instructed the officials of the Authority to take action to differentiate the training items such as spares & tools etc., from the main stocks and revalue those items yearly. However, the Authority had failed to comply with this instructions even as at 31 December 2021. Further, although it was promised at the COPE meeting to dispose the unnecessary items by identifying them by a team, the Authority had not been acted accordingly even by 31 March 2022.

In view of the above, it was unable to express an opinion on the accuracy and the fair value of the stocks amounting to Rs.149 million shown in the statement of financial position as at 31 December 2021.

- (b) Action had not been taken to reassess the useful economic life of the fully depreciated assets costing Rs. 101,113,140 which are continuously used by the Authority as per the paragraph 65 of the Sri Lanka Public Sector Accounting Standards (SLPSAS) 7 – Property, Plant and Equipment. Further, the estimation error of the useful life of the above fully depreciated assets had not been rectified and made adjustments in the financial statements as per the provisions in SLPSAS 3 – Accounting Policies, Changes in Accounting Estimates and Errors.
- (c) The Authority had not properly coded its fixed assets worth Rs. 745,463,465 as at 31 December 2021 and those codes were not included to the fixed asset register as enable to correctly identify the value of Property, Plant and Equipment (PPE) shown in financial statements and carry out the annual asset verification accordingly. It was further observed that Authority had not updated its fixed asset register in line with the values shown in the financial statements by removing disposed items and adding the newly procured items.
- (d) According to the financial statements submitted for audit, an amount of Rs.154,045,468 had been invested in fixed deposits, call deposits and treasury bonds by stating that those investments are withheld for the payment of Gratuity. However, these investments (including the call deposits of Rs. 50 million) had remained unchanged for more than 4 years and the interest income received on these Gratuity investments amounting to Rs. 7.5 million during the year under review had been treated as income to the Authority without being credited to the provision for gratuity payments as per the Sri Lanka Public Sector Accounting



Standards 19 - "Employee Benefit",. As a result, the revenue for the year under review had been overstated by that amount while understating the gratuity provision" by similar amount.

- (e) The Urban Development Authority (UDA) has requested the Authority in the year 2019 to settle the arrears lease rental of Rs.54,890,701 with the delayed charge of 7 per cent for granting the title deed for the leasehold land located at Pelawatte, Battaramulla which the Construction Equipment Training Centre (CETRAC) of the Authority functioning in that land. However, the Authority had failed to resolve this issue even up to the date of this report and no provision or disclosures had been made to the financial statements in this regard.
- (f) Sums of Rs. 10,000,000 and Rs. 35,844,000 have been received during the year 2020 and 2021 respectively from the Ministry of Education in order to conduct 13 years Guaranteed Continues Education (NVQ) Training Program. Subsequently, these amounts had been recognized as income for the year 2020 and 2021 instead of being credited to a separate fund account. Out of that, a sum of Rs. 13,458,544 only was incurred as expenditure for this training program up to 31 December 2021. As a result, the retained earnings had been overstated by Rs. 32,299,656 while understanding the accounts payable as at 31 December 2021 by similar amount. Meanwhile, the progress report on the above Training Program had not been presented to audit.
- (g) According to the information made available, 56 vehicles have been owned by the Authority as at 31 December 2021. Nevertheless, the cost, depreciation and accumulated depreciation with regard to 46 vehicles only had been recognized in the financial statements as at 31 December 2021. Further, the physical verification had also not been conducted during the year or in previous years to ensure the physical existence of these vehicles. Hence, the value of remaining 10 vehicles had not been identified and brought to the financial statements even for the year under review.
- (h) Six (06) items of accounts such as Land, Library Books, Sales Income on Stock, Rent Income, Expenditure on Skills Development Programmes and Fuel & Running Expenditure of Vehicles to the total value of Rs.96,707,441 could not be satisfactorily vouched in audit due to non-submission of evidence such as title deeds, verification reports, supporting documents, register of rent income, valuation reports & details of renters, detailed plan & progress of the programs, fuel consumption test reports etc.



- (14)
- (i) The Authority had paid a sum of Rs. 13,874,360 as Value Added Tax (VAT) during the year under review. However, the Authority is not maintaining a statement by reconciling the taxable supplies and revenue considered for output VAT computation. Without providing such reconciliation it could not be ascertained the accuracy and completeness of VAT payments made during the year 2021. Further, the VAT returns for the year 2021 had also not been provided for audit even they were called for.
  - (j) An unexplained difference of Rs. 11,470,290 was observed between the Accumulated Depreciations shown in fixed asset register and in the financial statements with regard to 5 category of assets of Authority as at 31 December 2021. However, action had not been taken to rectify the differences by making the reconciliations.
  - (k) The confirmations were called from 82 debtors with regard to total debtor balances aggregating Rs. 10,753,391. However, the confirmations were received only from 14 debtors to the value of Rs.3,652,559. Further, according to the age analysis furnished to audit, the debtor balances aggregating Rs. 3,787,238 were remained outstanding for more than five years as at 31 December 2021 and this amount had not been recovered even up to the date of this report. While the debtor balances aggregating Rs.1,488,531 had remained unchanged in the year 2020 and 2021. Accordingly, the audit observed that there was an uncertainty regarding the recovery of the debtor balances.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### 1.3 Other information included in the Authority's 2021 Annual Report.

The other information comprises the information included in the Authority's 2021 Annual Report but does not include the financial statements and my auditor's report thereon, which is expected to be made available to me after the date of this auditor's report. Management is responsible for the other information.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.



In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

When I read the Authority's 2021 Annual Report, if I conclude that there are material misstatements therein, I am required to communicate that matter to those charged with governance for correction. If further material uncorrected misstatements are existed those will be included in my report to Parliament in pursuance of provisions in Article 154 (6) of the Constitution that will be tabled in due course.

#### **1.4 Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Authority 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 of the Authority.

#### **1.5 Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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



(15)

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, they could reasonably be expected to influence the economic decisions of users taken 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.
- 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, 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.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



## 2. Report on Other Legal and Regulatory Requirements

2.1 National Audit Act, No. 19 of 2018 include specific provisions for following requirements.

2.1.1 Except for the effects of the matters described in the basis for Qualified Opinion section of my report, I have obtained all the information and explanation that required for the audit and as far as appears from my examination, proper accounting records have been kept by the Authority as per the requirement section 12 (a) of the National Audit Act, No. 19 of 2018.

2.1.2 The financial statements presented is consistent with the preceding year as per the requirement of section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

2.1.3 The financial statements presented includes all the recommendations made by me in the previous year except the audit matters of 1.2(b), (e) and (f) described in the basis for Qualified Opinion section of my report as per the requirement of section 6 (1) (d) (iv) of the National Audit Act, No. 19 of 2018.

2.2 Based on the procedures performed and evidence obtained were limited to matters that are material, nothing has come to my attention;

2.2.1 to state that any member of the governing body of the Authority has any direct or indirect interest in any contract entered into by the Authority which are out of the normal cause of business as per the requirement of section 12 (d) of the National Audit Act, No. 19 of 2018.

2.2.2 to state that the Authority has not complied with any applicable written law, general and special directions issued by the governing body of the Authority as per the requirement of section 12 (f) of the National Audit Act, No. 19 of 2018 *except for;*

| Reference to Laws/Direction                        | Description                                                                                                                                                              |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Sections 11 of the Finance Act, No. 38 of 1971 | The draft annual report for the year 2021 had not been submitted to the Auditor General together with the financial statements even up to the date of this audit report. |



|                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>(ii) Financial Regulations 756, 757, 758 and 759 and Public Finance Circular No 05/2016 dated 31 March 2016</p>                 | <p>(i) Although the annual board of survey pertaining to each reporting period should be carried out in order to ensure the physical availability of non-current assets and store items which shown in the financial statements as at the end of each reporting period, this survey had not been carried out for the year under review and a report thereon had not been submitted to the Auditor General.</p> <p>(ii) The deficiencies (shortages and excesses) pointed out in the previous years' board of survey reports had not been rectified even up to the date of this report.</p> <p>(iii) According to the board of survey report presented for audit for the previous year, it was revealed that those board of survey had not been conducted properly by using the Forms prescribed in the Financial Regulations (T.&amp; A. 66 and General 47)</p> |
| <p>(e) Paragraph 06 of the Ministry of Finance, Economic and Policy Development Circular No. PED/01/2020 dated 27 January 2020</p> | <p>The Chairman and Board of Directors should make sure that the Citizen Charters including charges, estimated time periods for each service etc. must be displayed to the public / customers in office premises and websites. However, the Authority had not complied for with this instruction even up to 31 May 2022.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p>(f) Public Enterprises Circular No. PED/12 of 02 June 2003 on Public Enterprises Guidelines for Good Governance.</p>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <p><del>aph 4.2.5</del></p>                                                                                                        | <p><del>Although it is required to present the inventory age analysis to the Board meeting on monthly basis for their review and discussions, the Authority is not in a position to generate an inventory aging report from their accounting system. Therefore, the Authority is</del></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



|                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>(b) Part II, Section 7(1) of the Construction Industry Development Act, No. 33 of 2014.</p>       | <p>It is very crucial to conduct the National Advisory Council (NAC) meeting once in every 03 months in order to propose measures to address the current issues such as huge devaluation of rupee value against the US dollar, fuel shortage, huge price hikes of construction materials and shortage of materials etc. which facing by the construction industry. However, no NAC meeting had been held in the year under review or in the previous year in order to amend the national policy on construction and propose measures that are necessary for the development and sustenance of the construction industry. It was further observed that the present CIDA indices also do not reflect the actual price fluctuations of the country.</p> |
| <p>(c) Section 07(1) (a), (b) and (c) of the National Audit Act No. 19 of 2018</p>                   | <p>The minutes of the Board meetings held during the year under review had not been submitted to audit even they were called for twice on 11 January 2022 and 18 March 2022.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p>(d) Financial Regulations of the Government of the Democratic Socialist Republic of Sri Lanka</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <p>(i) Financial Regulation 571 (2)</p>                                                              | <p>Although all deposits over a period of 2 years should be credited to the Authority's income, without doing so, unidentified and lapsed deposits such as retention payable and tender deposits aggregating Rs.2,955,273 had been kept in the deposits by the Authority even as at 31 December 2021.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                            |



|                                                                                                     |                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                     | facing difficulties in identifying slow moving, non-moving and obsolete items based on the inventory aging.                                                                                                                                                                  |
| - Paragraph 6.5.3                                                                                   | The Annual Reports of the Authority for the years 2019 and 2020 had not been tabled in Parliament even up to the date of this report.                                                                                                                                        |
| - Paragraph 9.14                                                                                    | Even though there should be a Manual of Procedure providing rules and regulations on all matters relating to management of human resources, the Authority did not have such approved manual for the smooth and effective administration of human resources of the Authority. |
| - (g) Assets Management Circular Nos. 01/2017 of 28 June 2017 and No. 01/2017(1) of 03 January 2020 | Although the updated information of land and buildings owned, rented or leased properties should be submitted to the Comptroller General's Office on or before 15 March 2021, the Authority had not complied with this even up to 30 April 2022.                             |

2.2.3 to state that the Authority has not performed according to its powers, functions and duties as per the requirement of section 12 (g) of the National Audit Act, No. 19 of 2018 *except for*;

Maintain a directory of importers, manufactures and suppliers of construction materials and construction components used in the construction industry; register and issue of craft identity cards to the skilled workers in construction trades; establish the Construction Industry Development Fund; promote and facilitate locally registered contractors undertaking construction works in other countries;

review and monitor any material, plant and machinery requirements of the construction industry and encourage the develop and use of local products in the construction works; and maintain a national data base on construction industry etc., had not been performed by the Authority in terms of Construction Industry Development Act, No. 33 of 2014 even though it was elapsed more than seven (07) years after establishment of the Authority.

2.2.4 to state that the resources of the Authority had not been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws as per the requirement of section 12 (h) of the National Audit Act, No. 19 of 2018 *except for*;

- (a) An average bank balance approximately ranging from Rs. 202 million to 410 million received from the General Treasury in time to time for various purposes had been idly



withheld in a current account maintained by the Head Office of the Authority in every month since the year 2018 to 2021 without being utilized for any purpose and this balance had continued to increase up to Rs.414.8 million as at the end of February 2022. As a result, the Government has sustained a financial loss approximately Rs.98.3 million by allowing the above money to remain idle in a bank current account during the period of January 2018 to December 2021.

- (b) Four (04) vehicles of the Authority costing Rs. 6,412,500 had been allowed to perishable condition for more than 03 years at the premises of the CETRAC building belongs to the Authority without being utilized, repaired or disposed even as at 31 March 2022 as per the instructions specified in Assets Management Circular No. 05/2020 of 02 October 2020 issued by the Ministry of Finance.

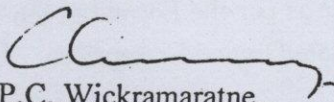
### 2.3 Other Matters

- (a) Sixteen advances and prepayments totalling Rs. 1,347,357 given for various purposes to the several parties had been continuously brought to the accounts for more than five years without being identified and recovered those balances.
- (b) According to the financial statements, the retention payable as at 31 December 2021 was Rs. 3,141,125 and out of that a sum of Rs. 2,274,459 or 72 per cent had been outstanding for more than 05 years without being settled even as at 31 May 2022. As well, sundry creditors totalled to Rs. 4,660,622 had been outstanding for more than 05 years as at 31 December 2020 and out of that Rs. 687,517 had remained unsettled for over 10 years as at the reporting date. Meanwhile, these balances were remained unchanged even as at 30 April 2022.
- (c) A Strategic Plan for the period of 2021 – 2025 and 2022 – 2026 had not been prepared and submitted to audit as per the paragraph 2.3 of the Guidelines on Corporate Governance for State Owned Enterprises in order to ensure that clearly defined Key Performance Indicators (KPIs) are in place and continuously review the execution of that plan and take corrective measures wherever necessary, so as to achieve the set objectives. Further, an Action Plan for the year under review and for the forthcoming year had not been prepared and submitted to audit even as at 30 April 2022 as per the Format given in Annexure 1 to the Guidelines on Corporate Governance for State Owned Enterprises.
- (e) A sum of Rs. 35.7 million was received from the General Treasury during the year 2019 and 2020 in order to provide the Craft Identity Card to the skill craftsmen who deploying in the construction industry. Out of which Rs. 11.3 million had been given as an advance to the Institute of Information and Communication Technology (ICTA) in 2019 for the implementation of this project. Subsequently, the ICTA had repaid a sum of Rs. 9.6



million of that advance during the year 2021 to the Authority without performing the agreed tasks and the entire money had remained idle in a bank current account even up to the end of April 2022 without being used for intended purpose. Further, the reasons for unsettled advance payment of Rs. 1.7 million which withheld with ICTA had not been provided for audit.

- (f) A surcharge of Rs. 7,488,762 had been imposed by the Employees Provident Fund (EPF) due to non-payment of arrears EPF amounting to Rs.14,977,525 related to the period from 01 January 2006 to 31 May 2011. However, this payable amount of Rs. 22,466,287 had not been remitted to the EPF even as at 30 April 2022.
- (g) According to the available information two employees of the Authority had been released / attached to then line Ministry during the year 2002 and 2021 respectively in contrary to the provisions in Section 9.4 of the Public Enterprises Circular for Good Governance No. PED/12 of 02 June 2003. Further, the salaries and other allowances paid to this officer by the Authority up to 31 December 2021 had not been computed and reimbursed from the line Ministry even up to 30 April 2022.
- (f) Service of the Director (Finance) of the Authority has been terminated with effect from 31 December 2021 by informing that he was involved in serious misconduct and misappropriation of public funds while servicing the Authority. However, the Auditor General had not been informed about the misconduct and misappropriation of public funds committed by this officer. Furthermore, the Chief Internal Auditor of the Authority has resigned from his post with effect from 08 April 2022. However, the Authority had not taken action to fill those vacancies up to the date of this report.
- (g) The then Director General of the Authority had filed a legal case at the Labour Tribunal owing the termination of his service during the month of January 2021 by claiming a compensation, an approximate amount of Rs.1,956,538. It was observed in audit that this is an identified lost to the Authority due to improper and illegal management decision taken to terminate his service and this post too have been vacant up to 31 March 2021.

  
W.P.C. Wickramaratne  
Auditor General



## 4.0 PERFORMANCE INDICATORS

| No.      | Specific Indicators                                                                                                                                 | Actual Output as a percentage (%) of the expected out put |         |         |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|---------|---------|
|          |                                                                                                                                                     | 100%- 90%                                                 | 75%-89% | 50%-74% |
| <b>1</b> | <b>Supervision and Regulation of the Construction Industry</b>                                                                                      |                                                           |         |         |
| 1.1      | Registration of Contractors                                                                                                                         |                                                           |         | 53%     |
| 1.2      | Registration of Foreign Contractors on a project basis                                                                                              | >100                                                      |         |         |
| 1.3      | Registering property developers and maintaining their directory                                                                                     |                                                           |         | <50%    |
| 1.4      | Registration of construction workers and issuance of licenses                                                                                       |                                                           |         | <50%    |
| <b>2</b> | <b>Monitoring and Regulating</b>                                                                                                                    |                                                           |         |         |
| 2.1      | Encouraging recognized construction work and awarding National Awards for outstanding construction evaluation                                       | >100                                                      |         |         |
| <b>3</b> | <b>Development and management of standards and specifications required by the Construction Industry</b>                                             |                                                           |         |         |
| 3.1      | Issuing specifications, Standard Documents, Journals etc. related to the construction industry on behalf of the construction industry stakeholders. | >100%                                                     |         |         |
| 3.2      | Maintaining the Technical Audit process                                                                                                             |                                                           |         | <50%    |
| 3.3      | Registration of Technical Auditors                                                                                                                  | >100%                                                     |         |         |
| <b>4</b> | <b>Implementation of training programs required for the Construction Industry</b>                                                                   |                                                           |         |         |
| 4.1      | Construction Machinery Craftsman Training Program (CETRAC) under NVQ 4 Framework                                                                    |                                                           |         | <50%    |
| 4.2      | Conducting NVQ Level 4 Courses under Educational Programs (CHPB)                                                                                    |                                                           | 83%     |         |
| 4.3      | Basic Construction Machinery Operator Training Program BaCEM (OTC)                                                                                  |                                                           |         | <50%    |
| 4.4      | Skills Development Short Term Training Programs and Seminars (CETRAC)                                                                               |                                                           |         | <50%    |
| 4.5      | Training of construction craftsmen "Shrama Sikuru"                                                                                                  |                                                           |         | <50%    |