Performance Report

2023

Department of Legal Affairs

Ministry of Finance, Economic Stabilization and National Polices

Annual Performance Report for the year 2023

Department of Legal Affairs

Expenditure Head No. 323

Contents

01. Chapter - Institutional Profile/Executive Summary

1.1. Introduction

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

1.2. The legal framework in which the institution is established

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

1.3. Purposes of the Institution

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

1.4. Vision, Mission, Objectives of the Institution

- **Vision**

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

- **Mission**

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

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

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

- **Objectives**

1. Provide professional support for the other Departments of Ministry of Finance by being an intercede among Attorney General’s Department, Department of Legal Draftsman and other regulatory agencies and multilateral and bilateral service providers.

2. Provide necessary instructions and assistance to the Ministry of Finance, General Treasury and other departments under the Ministry for carry out duties regularly within the legal framework.

3. Carry out the related works regarding the cases and complaints against the officials of Ministry of Finance, General Treasury and affiliated Departments.

1.5. Key Functions

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

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

1.5.1 Functions Relating to Litigation

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

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

Details of Legal Proceedings during the year 2023

	Cases Carried forward from 31.12.2022	**Number of Cases Referred during 2023**	**Number of Cases Concluded as at 31.12.2023**	**Number of Cases Pending as at 31.12.2023**
Supreme Court	287	51	61	277
Court of Appeal	136	33	20	149
High Court	12	02	04	10
District Court	16	03	04	15
Human Rights Commission	01	-	01	-
Administrative Appeals Tribunal	-	-	-	-
Magistrate's Court	-	02	-	-
Labour Tribunals	-	-	-	-
Total	**452**	**91**	**90**	**453**

1.5.2 Providing Legal Advice

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

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

Number of Pending Files referred until 31.12.2022 (Other than Agreements)	Number of Files received from 01.01.2023 to 31.12.2023	Number of Files pending until 31.12.2023
08	02	08

1.5.3 Agreements and Related Matters

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

1.5.4 Enactment of laws and Regulations

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

Acts Passed by the Parliament in 2023

1. Appropriation Act, No. 34 of 2023

2. Central Bank of Sri Lanka Act, No. 16 of 2023
3. Banking (Special Provisions) Act, No. 17 of 2023
4. Finance Act, No. 33 of 2023

Bills that were to be submitted to Parliament for approval in the year 2023 and are currently being worked on

1. Secured Transaction Bill
2. Microfinance and Credit Regulatory Authority Bill
3. Amendments to the Excise (Special Provisions) (Amendment) Act, No. 13 of 1989
4. Amendments to the Sri Lanka Accounting and Auditing Standards Act, No. 15 of 1995
5. Amendments to the Lady Lahore Loan Fund (Board of Trustees) (Amendment) Act, No. 38 of 1951
6. Demutualization of the Colombo Stock Exchange Bill
7. Prevention of Money Laundering Act, No. 5 of 2006
8. Amendment to the Financial Transactions Reporting Act No. 06 of 2006
9. Convention on the Suppression of Terrorist Financing Act, No. 25 of 2005
10. Debt Recovery (Special Provisions) Act No 02 of 1990
11. Amendment to the Bank of Ceylon Ordinance No. 53 of 1938
12. Local Treasury Bill Ordinance
13. Registered Stocks and Security Ordinance
14. Proposed Amendments to the Regulation of Insurance Industry Act No. 43 of 2000
15. Amending to the Institute of Certificate management Accountants of Sri Lanka Act No. 23 of 2009
16. Public Assets Management Bill
17. Amendments to the Employees' Trust Act, No. 46 of 1980
18. National Agency for Public-Private Partnership
19. Contributory National Pension Fund Bill

20. Introduction of New Bill for the Excise Ordinance

21. Public Financial Management Bill

22. Amendment to the Banking Act, No. 30 of 1988

23. Sri Lanka Insurance Institute (Incorporation) Bill

1.5.5 Submit Observation to the Cabinet Memorandum

Another function of this department is to prepare observations for the cabinet memoranda submitted to the Cabinet of Ministers by various departments, on certain legal matters. In year 01.01.2023 to 31.12.2023 the Department has submitted 248 observations for Cabinet Memoranda submitted by various ministries.

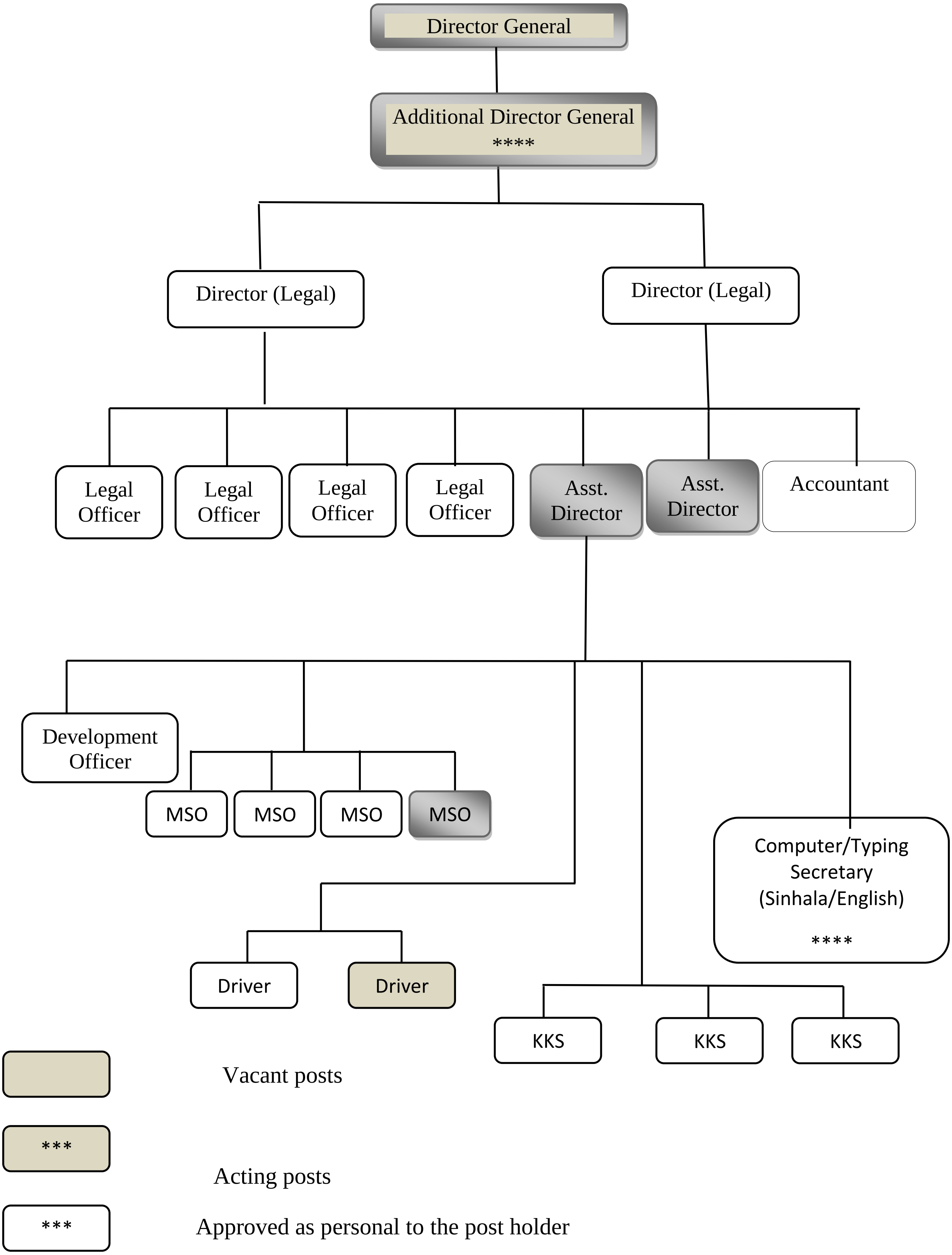
<u>Companies registered in the year 2023</u>

1. Public Enterprises Holding Company Limited
2. Institute of National Credit Guarantee

1.5.7 Other functions

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

1.6. Organizational Chart



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

N/A

02. Chapter – Progress and the Future Outlook

The Committee on Public Accounts (COPA) annually evaluates the public accounting system, financial control and performance of government agencies through the computerized networking system. It has also been able to pass bills submitted to Parliament for approval. The contents of the approved bills have directly and indirectly contributed to the local economic growth. This department contributed to the preparation of many bills necessary to maintain economic development and financial discipline, which were the main objectives of the country in the year 2023. Also, since many bills presented in the year 2023 are related to the treasury process, this department will also contribute to their implementation in the year 2024.

A.K.D.D.D. Arandara

Additional Director General

Department of Legal Affairs

03. Chapter - Statement of Financial Performance

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

ACA -F

Budget 2023 Rs.		Note	Actual 2023 Rs.	Actual 2022 Rs.	
-	**Revenue Receipts**		0	0	
-	Income Tax	**1**	0	0	**ACA-1**
-	Taxes on Domestic Goods & Services	**2**	0	0	
-	Taxes on International Trade	**3**	0	0	
-	Non Tax Revenue & Others	**4**	0	0	
-	**Total Revenue Receipts (A)**		0	0	
-	**Non Revenue Receipts**		**0 -**	0	
-	Treasury Imprests		18,285,000	16,902,000	**ACA-3**
-	Deposits		4,500	4,400	**ACA-4**
-	Advance Accounts		646,144	1,399,904	**ACA-5**
-	Other Main Ledger Receipts		3,550	0	
-	**Total Non Revenue Receipts (B)**		**18,939,194**	18,306,304	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**18,939,194**	18,306,304	
	Remittance to the Treasury (D)		**223,659**	205,689	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**18,715,535**	18,100,615	
-	**Less: Expenditure Recurrent Expenditure**		**0**	0	
16,145,000	Wages, Salaries & Other Employment Benefits	**5**	13,566,935	13,238,840	**ACA-2(ii)**
6,555,000	Other Goods & Services	**6**	4,968,857	3,857,312	
200,000	Subsidies, Grants and Transfers	**7**	89,155	112,642	
-	Interest Payments	**8**	0	0	
-	Other Recurrent Expenditure	**9**	0	0	
22,900,000	**Total Recurrent Expenditure (F)**		**18,624,947**	17,208,794	

	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	**10**	-	-	ACA-2(ii)
-	Acquisition of Capital Assets	**11**	-	26,896	
-	Capital Transfers	**12**	-	-	
-	Acquisition of Financial Assets	**13**	-	-	
-	Capacity Building	**14**	-	-	
-	Other Capital Expenditure	**15**	-	-	
-	**Total Capital Expenditure (G)**		**-**	26,896	
	Deposit Payments		4,500	4,400	**ACA-4**
	Advance Payments		760,381	1,169,123	**ACA-5**
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**764,881**	**1,173,523**	
	Total Expenditure I = (F+G+H)		19,389,828	18,409,213	
	Balance as at 31st December J = (E-I)		(674,293)	(308,598)	
-					
	Balance as per the Imprest Reconciliation Statement		(674,293)	(308,598)	**ACA-7**
	Imprest Balance as at 31st December		-	-	**ACA-3**
			(674,293)	(308,598)	

3.1.2 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	7,732,914	7,670,699
Financial Assets			
Advance Accounts	ACA-5/5(a)	2,095,380	1,981,143
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**9,828,294**	**9,651,842**
Net Assets / Equity			
Net Worth to Treasury		2,095,380	1,981,143
Property, Plant & Equipment Reserve		7,732,914	7,670,699
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**9,828,294**	**9,651,842**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...19... to..51.. and Annexures to accounts presented in pages from ..52.. to ..59.... form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

....	....	....
Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date 27/02/2024	Date : /02/2024	Date : 19/02/2024
K.M.M. Siriwardana Secretary to the Treasury and Secretary to the Ministry of Finance, Economic Stabilization and National Policies The Secretariat Colombo 01.	A. K. D. D. D. Arandara Additional Director General Legal Affairs Department Colombo 01	K.M.B.P. Weerasinghe Accountant (S.L.A.c.S. I) Department of Legal Affairs Ministry of Finance Colombo - 01

3.1.2 Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2023

	Actual	
	2023 Rs.	**2022 Rs.**
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	3,550	-
Revenue Collected on behalf of Other Revenue Heads	611,918	626,107
Imprest Received	18,285,000	16,902,000
Recoveries from Advance	646,1447	642,327
Deposit Received	4,500	4,400
Total Cash generated from Operations (A)	**19,551,112**	**18,174,834**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	18,473,417	17,024,942
Subsidies & Transfer Payments	89,155	112,642
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	223,659	205,689
Advance Payments	760,381	800,265
Deposit Payments	4,500	4,400
Total Cash disbursed for Operations (B)	**19,551,112**	**18,147,938**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**-**	**26,896**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**-**	**-**

Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	-	26,896
Total Cash disbursed for Investing Activities (E)	**-**	**26,896**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**-**	**(26,896)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**-**	**-**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	**-**	**-**
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	**-**	**-**
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	**-**	**-**
Net Movement in Cash (K) = (G) + (J)	**-**	**-**
Opening Cash Balance as at 01st January	**-**	**-**
Closing Cash Balance as at 31st December	**-**	**-**

3.2 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	22,900,000.00	22,900,000.00	18,624,947.00	81%
Capital	-	-	-	-

3.3 Performance of the donations and other receipts

Donor Institution	Purposes of Donation	Donation Amount
	- No-	

3.4 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151 9152 9153 9154 9155 9160 9180	Building and Structures Machinery and Equipment Land Intangible Assets Biological Assets Work in Progress Lease Assets	7,593,337.00	7,732,914.00	-	100%

3.5 Auditor General's Report

** When presented to Parlaimnet, the final audit report dated 10 May 2024 issued by the Auditor General, was Scanned and attached as **Annexure 1** at the end of this report.

04. Chapter – Performance indicators

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
New Bills	√		
Provide clarifications on requests received from Gov. agencies	√		
Take follow up action on the COPA directives	√		
Take follow up action on observations on Auditor General's report	√		
Provide observations for Cabinet Memoranda	√		
Completion of financial recording and preparation of next year plan within the given time frame	√		

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
		Not Applicable			

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

This department is not directly involved.

06. Chapter - Human Resource Profile

6.1 Cadre Management

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

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

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

6.3 Human Resource Development

Name of the Program	**No. of staff trained**	**Duration of the program**	**Total Investment (Rs'000)**		**Nature of the Program (Abroad/ Local)**	**Output/ Knowledge Gained***
			Local	**Abroad**		
Training Programme on Legal Aspects of International Financial Instructions	01	2023.01.09 - 2023.01.13	93.436	Not Specially identified	Abroad	Learned History and other Law related to the international financial Institutions
Seminar on International Investment for Developing Countries	01	02 Weeks	153.789		Abroad	Studied about methods of attracting.

Advanced Seminar for Financial Leaders from the Perspective of the Belt and Road Initiative.	01	08 Days	113.274		Abroad	Studied about China's Management accounting guideline system, Internal control and risk management system of Chinese Enterprises, China's tax system and experience in the Golden Tax Project.
Training Program on Procurement	03	58 hours	-	-	Local	Studied Procurement Guidelines, Bid Evaluation, Preparing procurement Plan and related procurement work.
Public Private Partnership Legislation Workshop	02	5 Days	-	-	Local	This workshop organized by the U.S. Commerce. Main purpose of the workshop is draft the legislation for Public Private Partnership.
The procedure to wave off custom duties and functions of Department of Customs	02	05 Hours	-	-	Local	Obtained a basic understanding of the wave off Custom duties of Department of Customs.
Workshop on " Sri Lanka at cross road: restructuring SOE and impact beyond": under "SLIDA Cross sector Leaders" Programme	02	02 Hours	-	-	Local	This workshop helped elevating leadership qualities, collaboration skills and coordination abilities.

Workshop for thematic working group	01	01 Day	-	-	Local	Studies about Detecting/Preventing and countering of violent extremism.
Workshop by Commercial Law	01	3 Day	-	-	Local	Studied about Detecting/Preventing and countering of violent extremism.
Development of Productively Trainers	01	5 days	-	-	Local	Studied about methods of attracting.
Seminar on Economic Transformation and Supporting Sustainable Economic Growth	02	03 hours	-	-	Local	Informed by the experience of Czech Republic in supporting Sustainable Economic Growth. .
Training programme for preparation of financial statements for the year 2023	01	3 ½ hours	-	-	Local	An understanding was gained about the correct preparation of yearend financial statements.

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

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

05. Chapter – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1.	**The following Financial statements/accounts have been submitted on due date**			

1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others			
2.	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		

2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	N/A		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	N/A		
03.	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4.	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		

4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5.	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6.	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7.	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management	Complied		

	Committee has been held during the year as per the DMA Circular 1-2019			
8.	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	N/A		
9.	**Vehicle Management**			

9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	N/A		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	N/A		
9.3	The vehicle logbooks had been maintained and updated	N/A		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	N/A		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	N/A		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	N/A		
10.	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	N/A		

10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	N/A		
11.	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12.	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	N/A		
13.	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	N/A		
13.2	The control register for general deposits had been updated and maintained	N/A		
14.	**Imprest Account**			
14.1	The balance in the cash book	Complied		

	at the end of the year under review remitted to TOD			
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Compiled		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Compiled		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15.	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	N/A		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	N/A		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	N/A		
16.	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Compiled		
16.2	All members of the staff have been issued a duty list in writing	Compiled		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Compiled		

17.	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18.	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	N/A	This department has no direct services to the general public	The Citizens client's charter will be prepared in future for the servicers that the department is providing to the government institutions
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	N/A	-	

19.	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20.	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

The end