

PEFORMANCE REPORT 2021

DEPARTMENT OF TREASURY OPERATIONS

EXPENDITURE HEAD NO.249

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Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The Department of Treasury Operations (TOD) was established on 28th July 2004 with the objectives of creating an efficient Organizational Structure within the Treasury to cater matters relating to the management of the Consolidated Fund and facilitate the public debt management function. In this endeavor, TOD translates estimated revenue and expenditure given in the National Budget into an operational cash inflow and outflow while identifying the deficit to be financed through the annual borrowing program. Public Debt Management Function of the department also includes debt servicing and reporting on behalf of the government.

1.2 Vision, Mission, Objectives of the Department

Vision

“To be the best Government Fund Manager in the South Asian”

Mission

“ We are committed to ensure efficiency, economy and safety in handling funds belonging to the Consolidated Fund and other Treasury Funds in order to harmonize the Government expenditure programs with the revenue plans and borrowing programs while providing stewardship towards fund accounting, including foreign borrowings”.

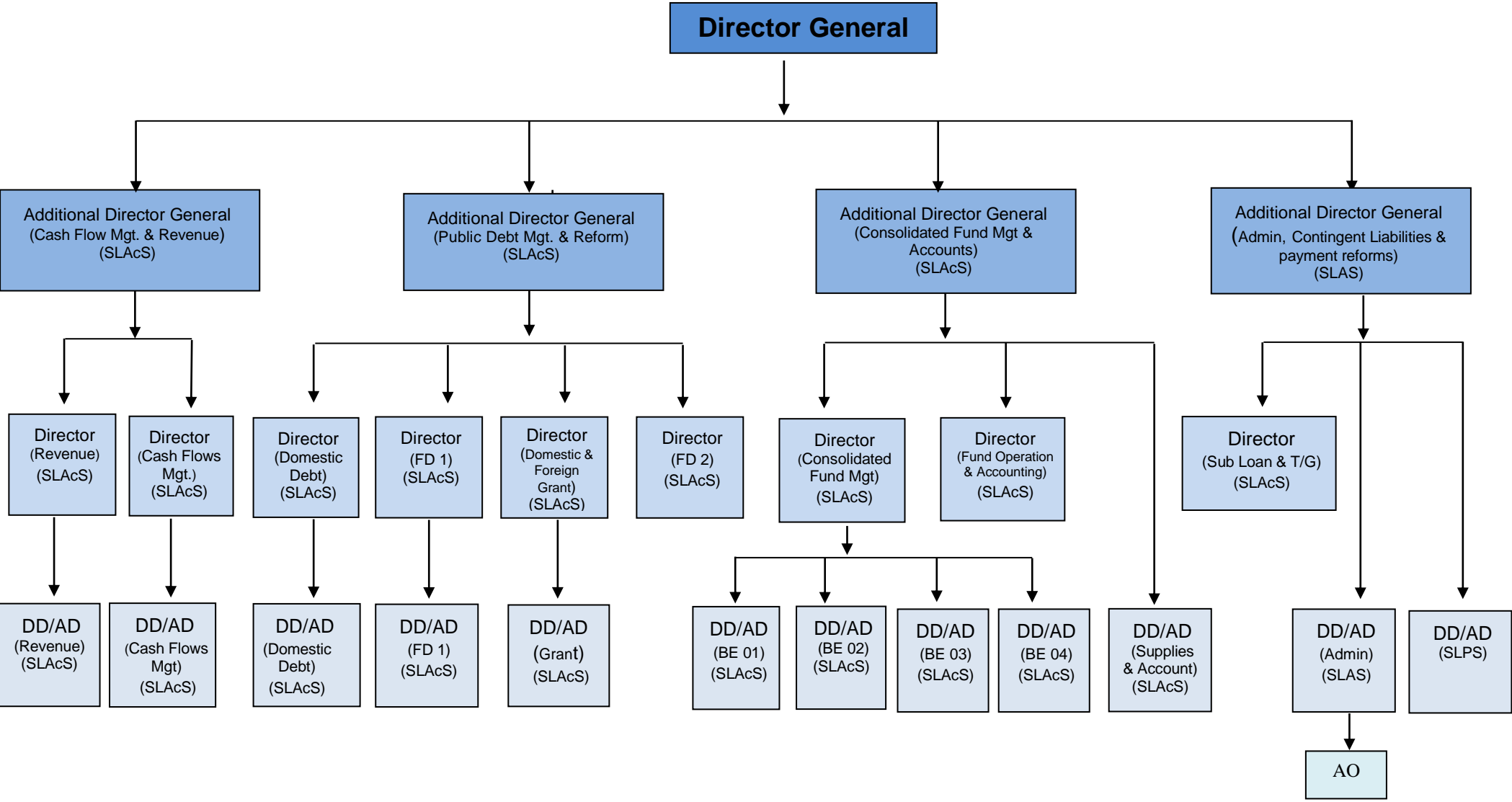
Objectives

- Facilitate spending agencies by providing required funds for the implementation of Annual National Budget through sound Treasury cash flow management.
- Facilitate foreign funded projects with disbursement of funds and financial reporting at the Treasury level.
- Improving / expanding the treasury single account system to facilitate daily collection of all receipts, including government revenue, into the official bank account of the Deputy Secretary to the Treasury.
- Develop the capacity level of officials in TOD ensuring their performance as professional in achieving the organization goals.
- Standardized the department functions / processes to obtain the national / international standards.

1.3 Key Functions

- Management of Treasury Cash Flows.
- Disbursement of Treasury Funds through the payment system.
- Assessment, prioritization and release of funds to spending agencies.
- Issuance of Treasury Guarantees.
- Receive of sub loan & Monetary relevant record in the Treasury Books.
- Estimation and preparation of revenue accounts for Collections by other ministries & departments for 11 Nos. Non-Tax Revenue heads assigned to the department.
- Facilitation for disbursement of funds under Foreign Aid Loans and Grants.
- Facilitation for Accounting of Foreign Aid.
- Accounting of Government borrowings and debt servicing.
- Authorization and Supervision of Government bank accounts and imprest accounts.
- Operations of Public Officers Property Loan Guarantee scheme.

1.4 Organizational Structure



1.5 Main Divisions of the Department

- **Consolidated Fund Management & Accounts Division**
 - Consolidated Fund Management Unit
 - Budget Execution 01, 02, 03 & 04 Units
 - Fund Operations & Accounts Unit
 - Supplies & Accounts Unit

- **Public Debt Management & Reforms Division**
 - Foreign Debt Unit 01
 - Foreign Debt Unit 02
 - Domestic Debt Unit
 - Local & Foreign Grant Unit

- **Cash Flow Management & Revenue Division**
 - Cash Flow Management Unit
 - Revenue Unit

- **Contingent Liabilities & Payment Reforms and Administration Division**
 - Sub Loan & Treasury Guarantee Management Unit
 - Planning unit of Department scope with New Economic Trends
 - IT Development Unit
 - DST's Assets-Vault Management Unit
 - Administration Unit

Chapter 02 - Progress & Future Outlook

➤ Special Achievements

- i. Won the Gold Medal for the first place by earning full marks of 100% in recognition of outstanding performance achieved in the evaluator programs of the Committee on Public Accounts for the financial year 2016
- ii. Won the Gold Medal for the first place by earning full marks of 100% in recognition of outstanding performance achieved in the evaluator programs of the Committee on Public Accounts for the financial year 2017
- iii. Won the Award by earning highest marks in recognition of outstanding performance achieved in the evaluator programs of the Committee on Public Accounts for the financial year 2018
- iv. Obtain a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2018 from the Auditor General
- v. Obtain a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2019 from the Auditor General
- vi. Obtain a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2020 from the Auditor General
- vii. Obtain a (clear) true and fair Audit Opinion on the financial performance of the department for the year 2021 from the Auditor General
- viii. Develop "Treasury Financial Management System" (TFMS) as the online system to facilitate the operators work from home under covid-19 pandemic situation
- ix. Release imprest to the selected ministries & departments through ITMIS as a pilot project and manage its functions successfully
- x. Won the Bronze Award for the third place in the best Annual Reports & Accounts Awards for public sector 2019 under the public sector Department Category organized by Association of Public Finance Accountants of Sri Lanka (APFASL)

Challenges

- I. Treasury reforms & Information Technology development introduced by other countries in the region
- II. All the officials including the strategic level officials in the department are from the All Island transferable services
- III. Shortage of staff grade officials with professional skills in the Department
- IV. Impact of Covid-19 Pandemic situation to the entire economy as well as the operations of the department

Future Goals

- I. Move to fully implementation of funds releasing process through Integrated Treasury Management Information System (ITMIS) as soon as possible
- II. Obtain the national / international level standards on the process of Treasury fund management
- III. Pool all the funds in the afford bank accounts which are maintaining by the various Government institutions including Universities under the Treasury Single Accounts System.



H.C.D.L.Silva
Director General
Department of Treasury Operations

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2021

3.1 Statement of Financial Performance

ACA-F

Statement of Financial Performance for the period ended 31st December 2021

Budget 2021	Note	Actual	Restated
Rc		2021 Rc	2020 Rc
-	Revenue Receipts		-
-	Income Tax	1	-
-	Taxes on Domestic Goods & Services	2	-
-	Taxes on International Trade	3	-
-	Non Tax Revenue & Others	4	63,516,395,436
-	Total Revenue Receipts (A)		68,349,522,552
-	Non Revenue Receipts		-
-	Treasury Imprests		229,579,000
-	Deposits		4,727,748,333
-	Advance Accounts		12,691,121
-	Other Main Ledger Receipts		-
61,750,000,000	Total Non Revenue Receipts (B)	4,970,018,454	786,014,883
61,750,000,000	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	63,486,413,890	49,741,218,834
	Remittance to the Treasury (D)	98,398	118,090,741,386
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	63,486,315,492	14,810
	Less: Expenditure		
-	Recurrent Expenditure		
100,000,000	Wages, Salaries & Other Employment Benefits	5	77,634,959
8,122,374,000	Other Goods & Services	6	8,088,642,365
1,175,700,000	Subsidies, Grants and Transfers	7	956,862,682
1,059,200,000,000	Interest Payments	8	1,048,382,440,515
111,600,000	Other Recurrent Expenditure	9	111,600,000
1,068,709,674,000	Total Recurrent Expenditure (F)	1,057,617,180,521	975,433,945,096
	Capital Expenditure		
1,651,000	Rehabilitation & Improvement of Capital Assets	10	1,422,147
7,800,000	Acquisition of Capital Assets	11	6,663,776
-	Capital Transfers	12	-
-	Acquisition of Financial Assets	13	-
1,500,000	Capacity Building	14	283,798
1,345,367,000,000	Other Capital Expenditure	15	1,332,216,039,390
1,345,377,951,000	Total Capital Expenditure (G)	1,332,224,409,111	962,903,486,449
	Deposit Payments		3,742,169,491
	Advance Payments		10,967,261
	Other Main Ledger Payments		-
	Total Main Ledger Expenditure (H)	3,753,136,752	52,553,711,638
	Total Expenditure I = (F)+(G)+(H)	2,393,594,726,384	8,232,481
2,414,087,625,000	Balance as at 31st December J = (E)-(I)	(2,325,108,410,892)	52,561,944,119
	Balance as per the Imprest Reconciliation Statement	(2,325,108,410,892)	(1,878,651,304,374)
	Imprest Balance as at 31st December	-	-

3.2 Statement of Financial Position As at 31st December 2021

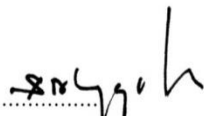
ACA-P

Statement of Financial Position As at 31st December 2021

	Note	Actual	
		2021 Rs	2020 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	80,782,268	70,773,469
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	21,534,373	23,258,233
Cash & Cash Equivalents	ACA-3	-	14,810
Total Assets		102,316,641	94,046,512
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(3,528,239,467)	(2,540,936,765)
Property, Plant & Equipment Reserve		80,782,268	70,773,469
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	3,549,773,840	2,564,194,998
Unsettled Imprest Balance	ACA-3	-	14,810
Total Liabilities		102,316,641	94,046,512

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 46 and Notes to accounts presented in pages from 47 to 51 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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


 Chief Accounting Officer
 S.R. Attygalle
 Secretary - Ministry of Finance
 Date: 25 02. 2022


 Accounting Officer
 H.C.D.L. Silva
 Director General
 Date: 23 02. 2022


 Assistant Director
 M.K.I. Madupani
 Assistant Director
 Date : 23 02.2022

S. R. Attygalle
 Secretary to the Treasury and
 Secretary to the Ministry of Finance
 The Secretariat
 Colombo 01

H. C. D. L. SILVA
 Director General
 Department of Treasury Operations
 General Treasury
 Colombo - 01.

M. K. I. MADUPANI
 Assistant Director
 Department of Treasury Operations
 General Treasury
 Colombo - 01.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2021

	Actual	
	2021 Rs.	Restated 2020 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	1,903,182	1,383,131
Profit	-	-
Non Revenue Receipts	-	786,014,883
Revenue Collected on behalf of Other Revenue Heads	827,430,288	-
Imprest Received	229,579,000	185,843,460
Recoveries from Advance	6,062,312	4,797,790
Deposit Received	2,961,960	3,039,099
Total Cash generated from Operations (A)	1,067,936,742	981,078,363
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	95,707,566	102,249,117
Subsidies & Transfer Payments	956,867,485	864,497,877
Expenditure incurred on behalf of Other Heads	-	723,981
Imprest Settlement to Treasury	98,398	14,810
Advance Payments	6,032,863	4,513,316
Deposit Payments	2,961,985	3,039,574
Total Cash disbursed for Operations (B)	1,061,668,297	975,038,675
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	6,268,445	6,039,688
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	6,268,445	5,327,585
Total Cash disbursed for Investing Activities (E)	6,268,445	5,327,585
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(6,268,445)	(5,327,585)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	712,103
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	712,103
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	712,103
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	(712,103)

3.4 Notes to the Financial Statements

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2021.

2) Basis of Measurement

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

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3) Recognition of Revenue

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

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31st December 2021.

7) Changes in Formats of Financial Statements & Adjustment of Comparative Figures

Relevant adjustments have been made to the comparative figures for the year 2020 in line with the changes made in the financial statements for the year 2021.

3.5 Performance of the Revenue Collection - 2021

Revenue Code	Description	Revenue Estimate		Revenue Collected	
		Original	Final	Amount (Rs)	as a % of Final Revenue Estimate *
20.02.01.99	Other Retail	1,000,000,000	810,000,000	1,415,208,615	175%
20.02.02.01	Interest - On Lending	6,000,000,000	5,500,000,000	5,019,894,636	91%
20.02.02.99	Interest - Other	2,000,000,000	1,500,000,000	1,446,032,507	96%
20.03.01.00	Sales Proceeds and Charges- Departmental Sales	150,000,000	90,000,000	97,730,681	109%
20.03.02.99	Administrative Fees and Charges- Sundries	7,500,000,000	6,000,000,000	6,219,902,866	104%
20.03.03.02	Sales Proceeds and Charges-fines and Forfeits Other	1,300,000,000	1,200,000,000	1,657,899,632	138%
20.03.05.00	Treasury Bond Premium	6,200,000,000	13,500,000,000	14,852,720,870	110%
20.03.99.00	Sales Proceeds and Charges -Other Receipts	9,000,000,000	6,200,000,000	7,628,096,711	123%
20.05.99.00	Current Transfers- National Lotteries Board and Other Transfers	3,600,000,000	3,000,000,000	3,283,634,461	109%
20.06.04.00	Recovery of Loans	15,000,000,000	14,000,000,000	15,155,729,205	108%
30.01.01.00	Foreign Grants	10,000,000,000	5,000,000,000	6,739,545,251	135%

3.6 Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
<u>Appropriation Law</u>				
Recurrent	1,298,225	1,409,674	1,164,334	82.60
Capital	10,800	10,951	8,370	76.43
Debt Amortization	47,810,000	76,610,000	74,992,402	97.89
Sub Total	49,119,025	78,030,625	76,165,106	97.61
<u>Special Law</u>				
Debt Amortization	2,192,557,000	2,336,057,000	2,313,676,484	99.04
Sub Total	2,192,557,000	2,336,057,000	2,313,676,484	99.04
Grand Total	2,241,676,025	2,414,087,625	2,389,841,590	99.00

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

Rs.000

Serial No.	Allocation Revised from which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
	Nil					

3.8 Performance of the Reporting of Non – Financial Assets

Rs. 000					
Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2021	Balance as per financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-			
9152	Machinery and Equipment	48,112	48,112	-	100
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	32,670	32,670		100

3.9 Auditor General's Report

Annexure I

Chapter 04 – Performance indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%- 90%	75%-89%	50%- 74%
Percentage of completion of the task on the determination of annual imprest limits for the all Spending Agencies and inform them accordingly	100%		
Progress as a percentage of amending the annual Imprest limits monthly / quarterly basis and inform the spending agencies accordingly	100%		
Progress as a percentage of preparation & submission of specialized accounting summaries and relevant reports monthly quarterly / bi-annually & annually to the relevant authorities in terms of the circular instructions by the department.	100%		
Progress as a percentage of number of treasury cash flow meetings conducted during the financial year in terms of managing Consolidated Fund & implementation of number of decisions taken at the above meetings	100%		

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

5.1 Indicate the Identified Respective Sustainable Development Goals

Goal/Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0 % - 49 %	50 % - 74 %	75% - 100%
Managing the Consolidated Fund by translating the annual budget into actual cash inflows and outflows.	Management of the Treasury Cash Flow Operations economically, efficiently, and effectively by networking/ coordinating with the relevant stakeholders.	No. of Cash Flow Meetings held during the year (as a percentage)			100%
Ensuring the recovers of sub loan instalments and interest on time.	Recovery of all due instalments & Interest.	Percentage recovered against the Departmental Estimate.			103.46%
Ensure due authorization of opening of new official bank accounts and imprest accounts for spending agencies and supervision of the same.	Ensure authorisation of all eligible requests for opening of new bank and imprest accounts.	Percentage of the number of applications approved against the received.			100%
Settlement of unsettled loan balances of all the eligible public officers under the Public Officers Guarantee Scheme.	Settlement of all eligible and completed loan applications within one week of the due process.	Percentage of number of complete applications settled within one week against a applications received.			100%

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

Although, in the pandemic situation, the above identified goals under Sustainable Development Programme have been successfully achieved during the year, it is observed that the Department of the Treasury Operations which mainly handling the cash flow operations of the Government will have to absorb the internal and external shocks arisen from the economical, political, social, legal, technological and environmental factors.

Chapter 06 - Human Resource Profile

6.1 Cadre Management (31.12.2021)

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	26	18	08
Tertiary	01	01	-
Secondary	78	71	07
Primary	20	15	05

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

Since the high number of vacancies reported in the carder positions against the approved carder, it was a direct and huge a challenge to manage the human resources by strategically motivating officials of the department in achieving the organizational objectives.

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment		Nature of the Program (Abroad/ Local)	Output Knowledge Gained*
			Local (Rs)	Foreign (US\$)		
Departmental Role & Economic Trends	60	01 day	-	-	Local	* The knowledge, expertise& experience gained / earned from the foreign & local trainings by the officials could be capitalized for the improvement of the performance in achieving the organizational goals in dynamic & pragmatic Manner.
Official Language Proficiency in Tamil	16	150 hours	-	-	Local	
E-Payroll System Training	04	01 day	-	-	Online	

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

- Number of training programs for officers was limited in compliance with health guidelines under COVID 19 Pandemic.

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
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	N/A		
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 cheque 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	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	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 Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

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	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	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	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR94(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	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		

14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	N/A		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		

18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
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 short comings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		