

Annual Performance Report for the Year 2021

Department of Technical Education & Training

Expenditure Head No 215

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Chapter 1

Institutional Profile/ Executive Summary

1.1 Introduction

Technical and Vocational Education and Training in Sri Lanka was started with the first Technical School established in 1893 by the Government in a renovated coffee stores at Maradana, Colombo and has successfully completed 128 years in service. The Department of Technical Education & Training (DTET), which originated with the establishment of the Technical Schools, became operational under the Education Act of Sri Lanka and was upgraded to a Grade 1 Department in 1994. Currently the Department functions under the Ministry of Skills Development, Vocational Education, Research and Innovation. The network of 09 Colleges of Technology and 30 Technical Colleges situated island wide provides modern technical and technological training to youths and employing them in various industry sectors of the country. More than 100 courses including NVQ and certificate level are conducted under 19 different Industry sectors. Courses are conducted in Sinhala, Tamil and English medium.

All Technical Colleges conduct National Vocational Qualification (NVQ) level 3 - 4 and Non NVQ courses. The eligible students can follow the NVQ Level 05 & 06 Diploma and Higher Diploma level courses at Colleges of Technology (COTs) located in 9 Provinces of the country. The qualification of different NVQ Levels have been identified to suit employment requirement of the country and the NVQ process help trainees to upgrade their competencies from unskilled level to master craftsperson level.

Diploma & Higher Diploma holders can enter to the University of Vocational Technology (UNIVOTEC) to follow the NVQ Level 7 programme and this will allow students to acquire a Bachelor of Technology or Bachelor of Education Technology Degree.

DTET conducts Technological courses including Automobile Technology, Farm Machinery Technology, Food Technology, Information and Communication Technology, Mechatronics, Refrigeration and Air Conditioning Technology, Telecommunication, Construction Technology, Welding Technology, and Production Technology. These courses are accredited by Tertiary and Vocational Education Commission (TVEC) through the continuous training provision and assessments under a Quality Assurance System.

Curricular are developed from time to time to introduce new employment-oriented training programme to meet the emerging needs while existing curricular are continuously revised to suit the modern technology. This will help to create a qualified craftsman who will take the industry forward in realizing the development goals of the country.

1.2 Vision, Mission, Objectives of the Institution

Vision

Become an Internationally renowned, leading Technical Education and Training Provider.

Mission

Function as a provider of high quality internationally recognized Technical Education & Training to our valued customers Nationally and Internationally.

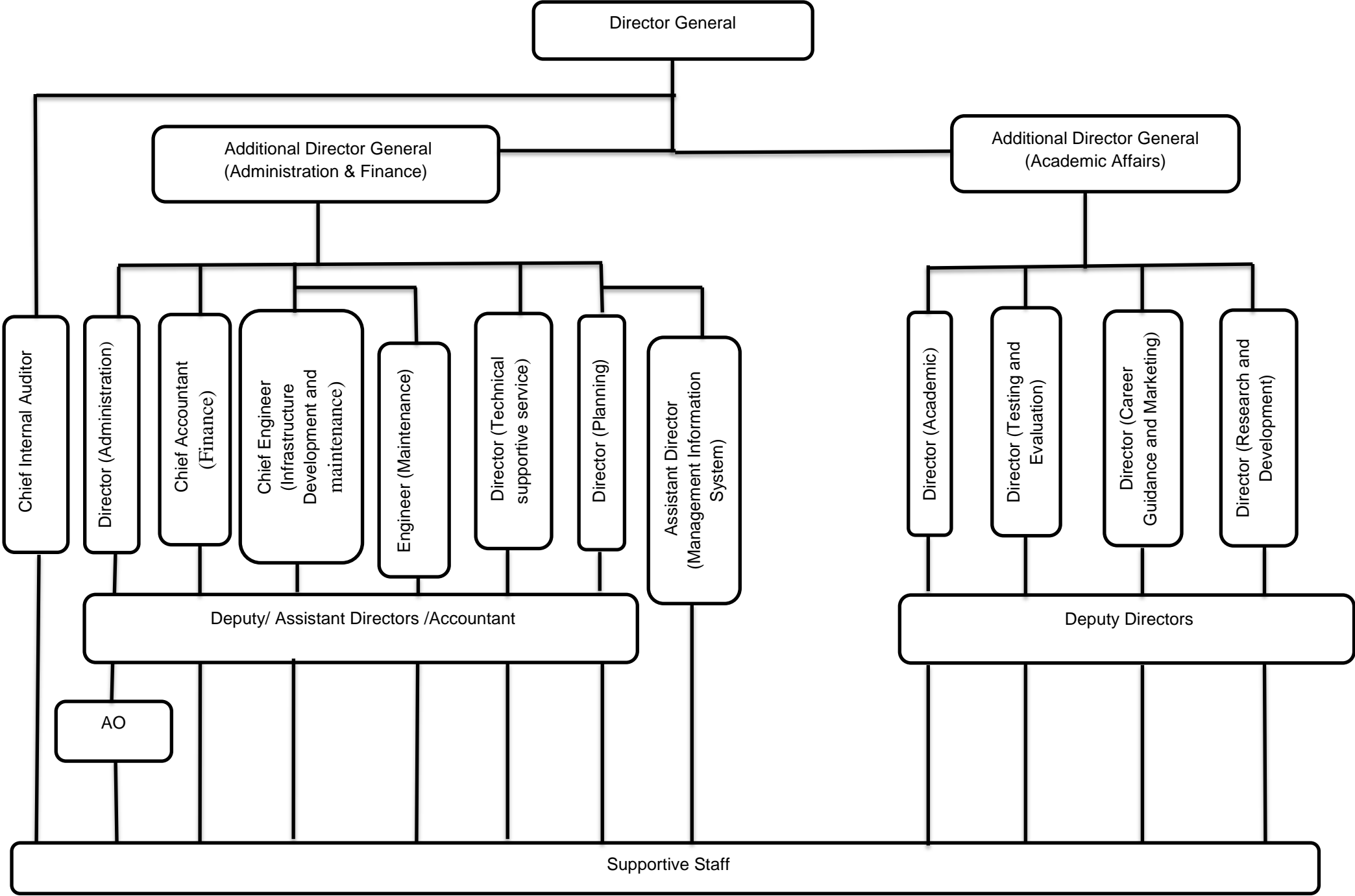
Objectives

- To provide Technical Education and Training to the school leavers and employees
- To create a pathway to reach the Degree level through Technical and Technological Education
- To provide human capital for the economic development of the country
- To provide competencies leading to self-employment and industry sector
- To cater Technical Education opportunities for 13-year continuous education and A/L Technology Stream students

1.3 Functions

- Identification, Preparation, Guidance for Implementation, Supervision and Co-ordination of Technical Education and related training programme.
- Management and development of human resources required to make the Technical Education and Training more productive and efficient.
- Implementation of courses as per the approved National Vocational Qualification (NVQ) framework in the field of Technical Education.
- Coordination with private and public sector for the development of Career Guidance and Entrepreneurship
- Conduct research in the field of Technical and Technological Education.

1.4 Organizational Structure of Department



1.5 Divisions under the Department

- Administration Division
- Academic Division
- Testing and Evaluation Division
- Career Guidance and Marketing Division
- Infrastructure Development Division
- Maintenance Division
- Management Information Unit
- Planning Division
- Technical Supportive Service Division
- Research & Development Division
- Finance Management Division

1.6 Training Centers under the Department (Annexure 1)

Colleges of Technology	-	09
Technical Colleges	-	30

1.7 Funds coming under the Department

Department of Technical Education and Training received funds from different sources in 3 consecutive votes on accounts budget in 2021 to implement activities.

	Funding Source	Allocation	Available Allocation	Expenditure as at 31.12.2021	Progress %	
		Rs.Mn			Financial	Physical
Consolidated Fund						
1	Capital	542.70	349.86	277.49	80	95
2	Recurrent	2387.40		1808.23	85	100
3	Skill Sec. Dvt. Project (SSDP)	8.50		7.42	87	90
4	Physical Resource Development Project	76.15		48.12	63	80
		100.73		37.58		
	Total	3115.20		2178.86		

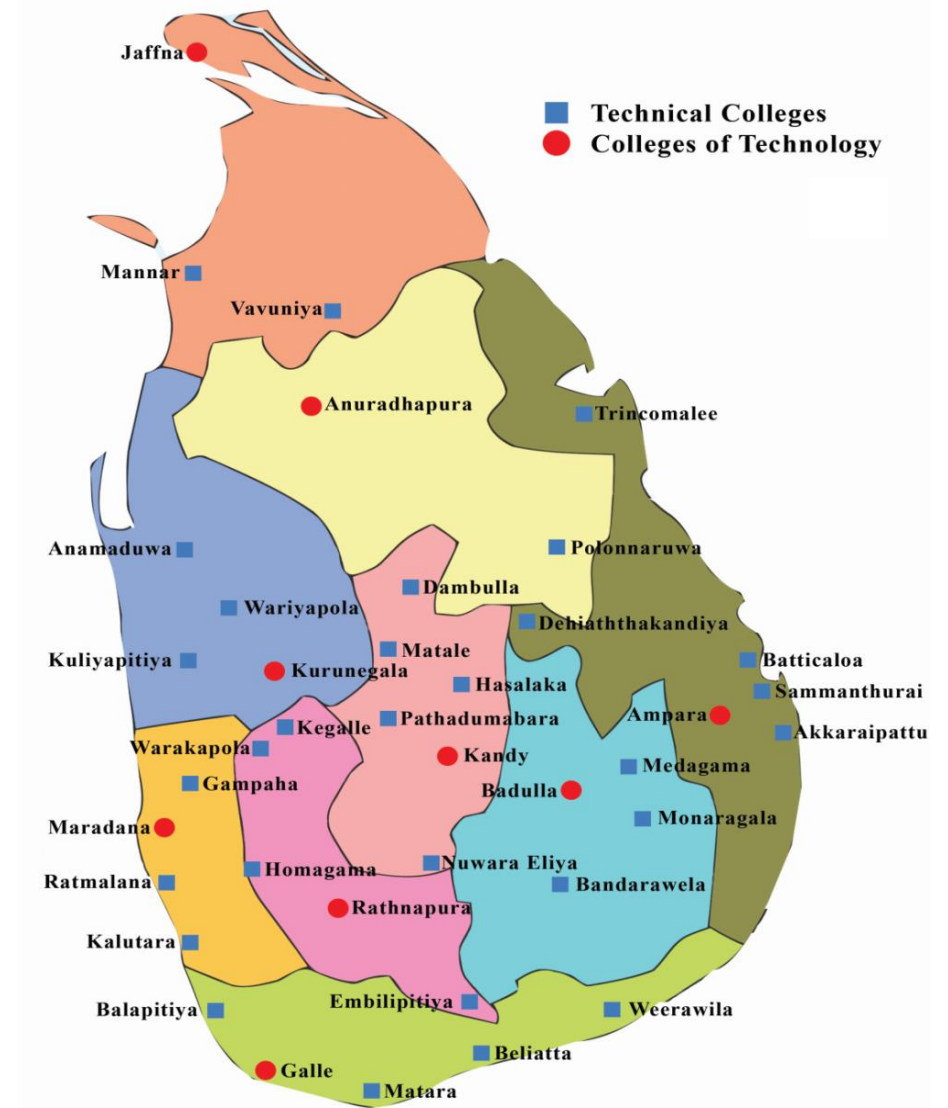
1.7.1 Details of the Foreign Funded Projects

Started to implement proposed project with grant amount 4 US\$ Mn for Strengthening of Construction courses in Technical Colleges and Colleges of Technology during (2021 -2024) with assistance of KOICA funds in identified centers; Colleges of Technology Maradana & Rathnapura and Technical colleges Rathmalana, and Matara. Implementation survey has completed by KOICA and Record of Discussion (RoD) for implement project has been signed by relevant parties of KOICA and Sri Lanka

LOCATION OF COLLEGES OF TECHNOLOGY & TECHNICAL COLLEGES

Annexure I

Province	Location
Western	Sri Lanka College of Technology Colombo (Maradana) Technical College – Gampaha Technical College – Homagama Technical College – Kalutara Technical College – Ratmalana
Southern	College of Technology – Galle Technical College – Balapitiya Technical College – Beliatta Technical College – Matara Technical College – Weerawila
Sabaragamuwa	College of Technology – Ratnapura Technical College – Embilipitiya Technical College – Kegalle Technical College – Warakapola
Uva	College of Technology – Badulla Technical College – Bandarawela Technical College – Medagama Technical College – Moneragala
Eastern	College of Technology – Ampara Technical College – Akkaraipattu Technical College – Batticaloa Technical College – Dehiattakandiya Technical College – Sammanthurai Technical College – Trincomalee
Central	College of Technology – Kandy Technical College – Dambulla Technical College – Hasalaka Technical College – Matale Technical College – Nuwara Eliya Technical College – Pathadumbara
North Cental	College of Technology – Anuradhapura Technical College – Plonnaruwa
North Western	College of Technology – Kurunegala Technical College – Anamadua Technical College – Kuliapitiya Technical College – Wariyapola
Northern	College of Technology – Jaffna Technical College – Vavuniya Technical College – Mannar



Chapter 2

Progress and Future Outlook

2.1 Progress and Achievements of 2021

Intake of 25,750 students as at 31 December 2021 to the 09 Colleges of Technology and 30 Technical Colleges for 121 courses conducted under 17 industry sectors. With previous years enrollment of 10,037 students total no of 35,787 Students are trained in the 39 colleges in 2021. Around 41% of female students were engaged in technical and vocational education in 39 colleges.

#	Sector Name	Intake 2021	Student Enrolment from previous year	13-year Enrolment	Total Enrolment for Year
1	Agriculture Plantation & Livestock	1521	553	68	2074
2	Automobile Repair and Maintenance	2785	1383	454	4168
3	Building & Construction	8009	4053	65	12062
4	Electrical, Electronics & Telecommunication	2283	1441	95	3724
5	Finance Banking & Management	1782	491		2273
6	Food Technology	154	96		250
7	Gem & Jewelry	43	4		47
8	Hotel & Tourism	129		7	129
9	Information Communication & Multimedia Technology	3630	806	149	4436
10	Languages	2291	12		2303
11	Leather and Footwear	22			22
12	Mechatronic Technology	292	197		489
13	Metal and Light Engineering	814	90	5	904
14	Office Management	987			987
15	Refrigeration & Air Conditioning	719	40	32	759
16	Textile and Garments	196	65		261
17	Wood Related	93			93
	Total	25750	10037	1024	35787

- Continued the training programs online as E- Learning in all 39 colleges during the period affected by Covid 19 pandemic and 14,197 students participated in 1130 programmes.
- 1024 Students were trained under different vocational trades for the year 2021 in accordance with the 13 Years of Continuing Education program.
- Issued 19789 certificates including 3655 NVQ certificates and 16,134 non NVQ certificates including department certificates to the trainees who completed the courses successfully.

- Rs. 27.8 Million (Rs.4000 per month) payment was done for 4358 students' intake for specific trade courses under the "Nipunatha Sisu Saviya" Scholarship Program implemented under the 2021 Budget Proposal. In addition to that, Rs.25.796 Mn expenditure was incurred for student under Student welfare Subsidiary scheme for Stipend, Bursary, and Season tickets
- Commenced a new course; "Auto Color Technician" at College of Technology, Kurunegala with Rs. Mn 1.45 funds provided under Skills Sector Development Project. Akzonobel Color Company has sponsored for providing a Color mixing machine according to the MOU signed with DTET and a fully facilitated training unit has been established to train 20 numbers of students who can get opportunities in a highly paid job career.
- Improved and relocated the newly constructed Technical College at Anamaduwa, Puttalam which was declared to open for the students on 11th of February 2021. Rs.420 Mn was expended under the consolidated fund for construction of three storied and two storied building complexes for classrooms, workshops, computer laboratory, administration unit, staff quarters and other physical infrastructure facilities including drinking water supply. With these improved facilities, the technical college has commenced a number of new courses for youth in Puttalam district to suit the industrial demand.
- Under Vocational Education Promotion Accelerated Development Project, 14 Technical Colleges were developed by upgrading infrastructure facilities and provision of equipment for workshops & class rooms. All continuation projects were completed and a cost of Rs.Mn 120.39 was incurred.
- Under Vocational Education Promotion and Physical Resource Development Program implemented in 2021, an allocation of Rs. 106 million was approved for 32 projects to improve the infrastructure facilities of 15 Technical colleges and 2 College of Technology and 32 projects were completed.
- Under Vocational Education Promotion and Physical Resource Development Program, Rs. 57.4 million was approved to provide Equipment required to start new courses and upgrade existing courses. Equipment was purchased at a cost of Rs. 48.778 million and including Motor cycle and Scooter Repairing, Solar Photovoltaic Technician, Auto Electrician, Auto painter and Auto Tinkering, Domestic Electrical, Welding, Computer Hardware, Building Craftsman, Masonry, Cookery & Bakery, Plumbing and Wood work courses will be started in the year 2022 as new courses in selected Colleges.
- Development projects are being implemented under budget proposal 2021, "Tech Udana" for improvement of infrastructure in a unique and attractive architectural design to increase the training capacity to the maximum level in Colleges of Technology; Kurunegala, Kandy, Maradana and Technical Colleges; Homagama, Dambulla and Matara. All projects are being implementing (Technical Colleges; Homagama (Rs. Mn.143), Dambulla (Rs.Mn.148), Matara (Rs.Mn 57.35), College of Technology, Kurunegala (Rs.Mn.200), Kandy (Rs.Mn.205) and Maradana (Rs.Mn.200). Part payments are done for all projects and will be completed in 2022
- Under the annual budget provisions, improvements are ongoing to establish a modern technological Agriculture Farm Unit for facilitating an attractive practical training environment to students of Agriculture Production Technology course at Technical College, Kuliyaipitiya. At the same time, Existing Bakery and Cookery courses are upgraded by establishing a trainee kitchen unit with full equipped facilities.
- Under Skills Sector Development Project, Rs. Mn. 3.50 valued essential equipment purchased for upgrading the trade courses; Gas & Arc Welding, Refrigeration and Air Conditioning, Food Technology and Industrial Electrical courses conducted at Colleges of Technology; Rathnapura, Galle and Kandy.

- Colleges of Technology; Maradana, Rathnapura and Technical Colleges; Rathmalana, Matara were selected for implementing a Korean Government (KOICA) grant project with an estimated cost of US\$ Mn. 4.00 for upgrading Construction Technology courses; Drafting Technology, Draftsmanship and Industrial Plumbing. Cabinet approval for implementing projects was obtained and signed ROD agreement. Project activities will be started from 2022.
- During the first quarter of the year, College level awareness programs on Vocational Training courses were held for targeted groups. 84 awareness programs and 10 self-employment promotion programs (SEPI) were conducted and parallelly DTET has implemented public awareness programs through mass media.
- Two SEPI loans were granted to two self-employers identified from Warakapola & Weerawila Technical Colleges.
- With respect to the International Youth Skills Day, a webinar series was organized with the participation of specialists from relevant sectors through zoom platform. The objective of online workshops was to promote demanded vocational training courses such as Aluminium Fabrication, Auto Tinkering, Pastry and Hospitality Services.
- 10 training programs were conducted for academic and non-academic staff with the participation of 106 academic staff and 75 non-academic staff at a cost of Rs. Mn 0.244. One Foreign Training Programme Coordinated by Training Division and Departmental Officers did not participate in foreign training programs due to travel restrictions between countries due to the COVID 19 pandemic. 25 online training programs organized by CPSC in the year 2021 and nominated officers in Department as well as Technical Collages and COTs were participated
- Continuous renewal of QMS in all 39 colleges carried out to maintain quality of education institute. 04 Colleges preparing for obtain QIS star certification & already 35 Colleges has QIS certified and maintaining the QIS standards.

2.2 Targets and future outlook for 2022

- It is planned to intake 32,000 students for 117 courses under 18 different sectors in 09 Colleges of Technology and 30 Technical Colleges for the year 2022. Under this, it is expected to conduct 900 programs in 39 Colleges including 38 NVQ 5/6 Diploma courses and 74 NVQ 3/4 courses.
- In order to strengthen the online education system, planned to provide learning aids to covering all Colleges of Technology and Technical Colleges and preparing teaching material for all Syllabuses to suit with online delivery to further popularize the e-learning methodology.
- It is expected to recruit 38 Demonstrators to fill the vacancies in the academic cadre. Applications were already called in 2021 and competitive examination will be held as possible to accelerate the recruitment in 2022. Also, it is planned to recruit 100 number of Instructor for filling vacancies.
- It is planned to issue 21900 certificates including 9500 NVQ 3 /4 and NVQ 5/6 certificates and 12400 certificates for certificate courses for students completing the training in the year 2022.
- It is planned to hold Diploma awarding ceremony for 1395 qualified diploma awardees in 2019 since the event has been postponed due to Covid 19 situation in country.
- It is planned to start 20 new courses in 27 Colleges of Technology and Technical Colleges by the year 2022. Purchasing of training equipment for this has done in parallel with the Vocational

Education Promotion Program and as new courses; Auto Painting, Auto Air Conditioning, Aluminum Fabrication, Auto Tinkering, Motorcycle and Scooter Repair, Solar Panel Technology, Air and Arc Welding, Batik, Bakery and Cookery and Steel furniture manufacturing etc. have been identified as high employment demand in market.

- Under the Tech Udana Development Program, the modernization of College of Technology Kurunegala, Kandy, Maradana, and Technical Colleges, Homagama, Dambulla and Matara which are being renovated and upgraded to a unique architectural design. It is expected to complete the all works to finish with expanded facilities to become more attractive training centers to recruit maximum capacity.
- The Grant project to be implemented with the assistance of the Government of Korea (KOICA) to upgrade the courses in the field of construction. According to the project time frame, it is expected to commence identified Infrastructure Development for remodeling existing workshops, Equipment Supply and Curriculum upgrading at Colleges of Technology, Maradana, Rathnapura and Technical Colleges, Ratmalana and Matara in the year 2022. Also, teacher guide preparation in courses; Drafting Technology, Draftsmanship and Industrial plumbing, Teacher training and OJT strategy development with industry cooperation will be done by Expert Korean Group assigned for Project Implementation and Management The project is scheduled to be implemented during the year 2021-2024-time frame.
- With the upgraded facilities of CAD Drafting & Drawing and Industrial Plumbing workshop through KOICA funded project implemented in Maradana, Rathnapura, Ratmalana and Matara Colleges; It is planned to start NVQ 4 Draughtsmanship, NVQ 5 Drafting Technology & Industrial plumbing Courses with maximum training capacity.
- It is planned to develop prioritized Colleges of Technology and Technical Colleges under the budget proposals in 2022. Under this, Kuliapitiya, Ratmalana, Badulla, Embilipitiya and Jaffna Colleges are expected to be renovated with modern facilities.
- Electrical trade courses will be planned to upgrade with assistance of German delegation funds in GIZ Project and Hotel & Tourism sector courses in identified centers will be expand and upgrade with assistance of CSR funds in Pizza Hut international.
- It is planned to implement Social media Promotion through Sri Lanka Telecom to attract more students to NVQ 4 level craftsman courses offered in Technical colleges network.

3.1 Statement of Financial Performance



3.2. Statement of Financial Position

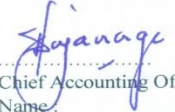
ACA-P

Department of Technical Education & Training
Statement of Financial Position
As at 31st December- 2021

	Note	Actual 2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	8,488,861,066	6,387,040,128
Financial Assets			
Advance Accounts	ACA-5/5(a)	113,827,039	111,413,468
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		8,602,688,105	6,498,453,596
Net Assets / Equity			
Net Worth to Treasury		5,113,086	49,150,689
Property, Plant & Equipment Reserve		8,488,861,066	6,387,040,128
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	108,713,953	62,262,779
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		8,602,688,105	6,498,453,596

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 65 and Notes to accounts presented in pages from 66 to 107 form and integral parts 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 to in agreement.

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


Chief Accounting Officer
Name :
Designation :
Date : 26/02/2022


Accounting Officer
Name :
Designation :
Date : 25/02/2022


Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 23/02/2022

S.C. Jagath
Director General
Department of Technical Education & Training
P.O. Box : 557, Olcott Mawatha, Colombo 10.

Deepa Liyanage
Secretary
State Ministry of Skills Development,
Vocational Education, Research & Innovation

B.A.P.P. Chithrananda Bamunuarachchi
Chief Accountant
Department of Technical Education & Training
Olcott Mawatha, Colombo 10.



3.3. Statement of Cash Flows

Department of Technical Education & Training		ACA-C
Statement of Cash Flows		
for the Period ended 31 st December-2021		
	2021 Rs.	Actual 2020 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses		
Profit		
Non Revenue Receipts		
Revenue collected on behalf of Other Revenue Heads	123,257,357	126,113,816
Imprest Received	1,920,750,000	1,981,640,000
Recoveries from Advance	52,018,908	40,635,930
Deposit Received	263,046,547	187,392,586
Total Cash generated from Operations (A)	2,359,072,812	2,335,782,332
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	1,774,167,996	1,870,243,495
Subsidies & Transfer Payments	34,095,848	85,737,083
Expenditure incurred on behalf of Other Heads	3,638,532	6,840,252
Imprest Settlement to Treasury	-	-
Advance Payments	53,090,642	28,054,152
Deposit payments	216,595,373	189,331,855
Total Cash disbursed for Operations (B)	2,081,588,391	2,180,206,837
NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A) - (B)	277,484,421	155,575,495
<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	277,484,421	155,575,495
Total Cash disbursed for Investing Activities (E)	277,484,421	155,575,495
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D) - (E)	(277,484,421)	(155,575,495)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G) = (C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (H) - (I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4. Notes to the financial Statements

Basis of Reporting

1) Reporting Period

The reporting period for 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 Equivalent

Cash & cash equivalent include local currency notes and coins on 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

Not applicable

3.6 Performance of the Utilization of Allocation

Component Vote	Approved Allocation 2021 (Rs. Mn)	Available Allocation (Rs.Mn)	Expenditure of 31 Dec 2021 (Rs. Mn)	financial Progress %	Physical Progress %
Capital	542.700	358.335	277.491	77%	80%
Building & Structure	310.000	221.911	185.315	84%	85%
Plant Machinery & Equipment	83.000	83.000	56.821	68%	70%
Furniture & Office Equipment	40.000	26.670	15.532	58%	65%
Preventive Maintenance of Plant, Machineries & Office Equipment	16.000	11.940	8.034	67%	70%
Preventive Maintenance Services for Vehicle	6.200	4.633	4.392	95%	96%
Human Resource & Development	22.500	10.181	7.397	73%	75%
Capital payments for vehicles under finance Lease	65.000	0.000	0.000		
Recurrent		2387.40	1808.23	85%	100%

3.7. In terms of F.R 208 grant of allocations for expenditure to this Department as an agent of the other Departments.

Not Applicable

3.8. Performance of the Reporting of Non – Financial Assets

Not Applicable

3.9 Auditor General's Report (English Translation)

My No- VOT/E/DTET/2021/FA/18

22 June 2022

The Director General

Department of State Accounts

Summary Report of the Auditor General on the Financial Statements of the Department of Technical Education and Training for the year ended 31 December 2021 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Technical Education and Training for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance and cash flow statements for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. My comments and observations on the financial statements submitted to the Department of Technical Education and Training in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018, appear in this report. The report of the Auditor General will be tabled in Parliament in due course in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Technical Education and Training as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, 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 opinion.

1.3 Responsibility of the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Department.

As per Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that effective internal control system for the financial control of the Department exists and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibility 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 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 skepticism 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 Department's internal control.
- ☐ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- 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 the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

As required by Section 6 (1) (d) of the National Audit Act, No.19 of 2018, I state the followings:

- (a) The financial statements are consistent with the preceding year, except for matters mentioned in paragraphs 1.6.1.1 and 1.6.2.1,
- (b) Recommendations made by me on financial statements relating to the preceding year except for the matter mentioned in paragraph 3.1 (a) of this report, had been implemented.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Performance

1.6.1.1 Differences in Opening Balances

The following observation is made.

The total receipt of advances settled in cash in the preceding year, had not been included, thus observing a difference of Rs.1,326,759 between the value indicated in the statement of financial performance as receipts of advance as at 31 December 2020 of the financial statement for the year under review and the value according to the Advance Account of the preceding year.

1.6.2 Statement of Financial Position

1.6.2.1 Differences in Opening Balances

The following observation is made.

When comparing the opening balances in the statement of financial position of the year under review, the balance of cross entries had not been included in the balance of the Advance Account, thus observing a difference of Rs.6,975,956 in the Advance Account and a difference of Rs.6,975,956 in net assets of the Treasury printouts

1.6.2.2 Statement of Non-financial Assets

The following observation is made.

When comparing the balances in the statement of financial position as at 31 December 2020 with the opening balances of the said statement as at 01 January 2021, a difference of

Rs.1,230,892,660 relating to 8 types of assets was observed due to failure in recording under non-financial assets of CIGAS computer printouts for the year 2020, which were purchased in December 2020 but included in the financial statements and due to availability of identified incorrect notes.

1.6.2.3 Deposit Accounts Balances

The following observations are made.

- (a) Action had not been taken in terms of Financial Regulation 571(3) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, in respect of deposits of Rs.23,511,236 remained in 03 Deposit Accounts over 2 years as at the end of the year under review, operated by the Department.
- (b) A sum of Rs.54,680 relating to the period 2015-2018 to be credited to the Public Service Provident Fund had been retained in the General Deposit Account without crediting to the relevant Fund.
- (c) Three cheques valued at Rs.1,099,174 issued but not submitted for payments during the period over 06 months, had been transferred to the General Deposit Account since the year 2015.
- (d) Two cheques valued at a total of Rs.232,560 relating to 5 instances of receipts not identified since January 2018 and valued at Rs.29,800 banked since December 2019 but not cleared, had been transferred to the General Deposit Account.

1.6.3 Non-maintenance of Registers and Books

The Record of Losses prepared in terms of the Financial Regulation 110 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, had not been maintained in an updated manner.

2. Financial Review

2.1 Expenditure Management

The following observation is made.

Savings of Provision

The Department had saved provision over 50 per cent in 22 instances and the value thereof amounted to Rs.196,851,945

2.2 Statement of Commitments and Liabilities

The following observations are made.

- (a) Action had not been taken in terms of the Financial Regulation 214 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka and as such, liabilities valued at Rs.5,555,206 relating to 39 instances remained during the period from the year 2016 to the year 2020, had not been settled even by 31 December 2021.

- (b) When comparing the balances relating to 26 Objects indicated in the statement of commitments and liabilities of the financial statement of the year under review with balances indicated in the Treasury Printout (SA 92), differences ranging from Rs.60 to Rs.5,385,472 were observed.
- (c) Liabilities valued at Rs.6,205,441 had been entered into exceeding savings relating to 04 Objects as at 31 December of the year under review.

2.3 **Non-compliance with Laws, Rules and Regulations**

<u>Reference to Laws, Rules / Regulations</u>	<u>Observations</u>
Public Administration Circular No.30/2016 of 29 December 2016	
(i) Section 3.1	The consumption of fuel had not been tested in terms of the circular relating to 13 vehicles owned by the Head Office and 20 vehicles belonging to 17 Technology / Technical Colleges.
(ii) Section 5.1	There were 16 instances where Monthly Performance Summary Reports relating to vehicles were not updated in Log Books.

2.4 **Irregular Transactions**

The following observation is made.

It had been recommended in the Preliminary Investigation Report dated 24 November 2018 to conduct a formal disciplinary inquiry by issuing charge sheets in terms of Section 14 of Chapter XLVIII of the Establishments Code against the then Deputy Director (HRD) and officers in the Management Service in respect of taking action to commit an offence of sending an officer abroad, who is disqualified to participate in the Capacity Building Training Programme of Technical Training Instructors, held in Japan in the year 2017 and to select and send an officer breaching provisions in Section 4 of Chapter XV of the Establishments Code in selecting an officer for the said scholarship programme and to allow them to misappropriate public money and to act negligently in a manner bringing the public service into disrepute. Nevertheless, steps had not been taken to implement the said recommendations even by 22 May 2022.

2.5 **Advance B Account**

Action had not been taken in the year under review to recover loan balances totaling Rs.4,443,564 recoverable from 81 officers gone on transfers to Government Ministries/Departments and Local Authorities, deceased, retired, interdicted, left the service and terminated the service.

2.6 Operation of Bank Accounts

The following observations are made.

- (a) Cheques lapsed over 06 months issued but not presented for payment, totaled Rs.144,200. However, in Note (viii) to the financial statement, the said value had been recorded as Rs.125,800, thus understating by Rs.18,400.
- (b) According to the Bank Reconciliation Statement as at 31 December 2021 of the Bank of Ceylon Anamaduwa Branch, the value of cheques lapsed over 06 months but not presented, amounted to Rs.249,862. However, according to Note (viii) to the financial statement, no balance had been recorded under cheques not presented.
- (c) Necessary action had not been taken in terms of Regulation 396 (d) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka relating to cheques valued at Rs.646,390 lapsed over 06 months issued but not presented for payment in respect of the Head Office and 15 Technology/Technical Colleges.
- (d) Two cheques valued at Rs.349,060 lapsed over a period of 06 months had remained as unrealized deposits in the Bank Reconciliation Statement relating to the Account of the Head Office. Moreover, action had not been taken to identify unidentified receipts totalling Rs.8,980,552 during the period from 01 January 2021 to 31 December 2021.

3. Operating Review

3.1 Management of Assets

The following observations are made.

- (a) Action had not been taken to identify and eliminate from books, the value of 2,922 and 5,432 types of assets respectively to be disposed of and to be sold as recommended in reports on Board of Survey of the year 2019.
- (b) Sixteen quarters of 06 Technology/Technical Colleges had remained idle without being utilized.

3.2 Security of Public Officers

The officers required to give security relating to the Department of Technical Education and Training and Technology/Technical Colleges should furnish security within two months from the date of appointment to such post in terms of Financial Regulations 880 and 881 (i) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka. However, none of the officers had furnished security.

3.3 Losses and Damage

The following observations are made.

- (a) The value of 08 damages to property and damages to 03 vehicles due to accidents relating to Technology/Technical Colleges totaling Rs.172,063 indicated in the Record of Losses maintained by the Department in terms of Financial Regulation 110 of the Democratic Socialist Republic of Sri Lanka, had not been indicated in the statement of writing off from books of the financial statements.
- (b) Action had not been taken to assess the value relating to vehicle accidents occurred in 12 instances recorded in the Record of Losses and to indicate in the statement of writing off from books of the financial statements.
- (c) Instead of taking action in terms of Regulation 103(1) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka relating to losses and damages valued at Rs.4,510,469 brought forward since the year 2008, it was being brought forward from a period between 2 years and 10 years in the financial statements.

3.4 Management Weaknesses

The following observations are made.

- (a) It had been recommended that the value of unrecovered insurance loss totaling Rs.208,416 of the loss occurred from 05 vehicle accidents during the period from 2015 – 2019, should be recovered from responsible parties according to the final report on losses under Regulation 104(4) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka. However, action had not been taken to recover the said amount from the relevant parties.
- (b) Out of 39 Technology/Technical Colleges, the ownership of lands located in 15 colleges under the purview of the Department, had not been vested in the relevant colleges or the Department.
- (c) The annual transfer procedures of officers in the Sri Lanka Technical Education Service, officers holding Departmental posts and officers in the Combined Service, had not been formally implemented. As such, according to information of 09 colleges, it was observed that 186 officers were remaining in the same station.
- (d) **Issues relating to conducting of Courses**
 - (i) Courses could not be commenced as no permanent academic staff was available for 10 courses planned to be commenced in the Hasalaka and Homagama Technical Colleges during the period from the years 2017 – 2019 and as the external instructors have not fulfilled relevant qualifications.
 - (ii) Even though 19 types of modern technical equipment and tools were required for the quality of courses and for practical tests, those facilities were not adequately available in 6 colleges.

- (iii) Even though adequate class facilities are required for conducting courses, the class facilities of 07 Technology/Technical Colleges were inadequate.
- (iv) Even though there was a high demand for the Tamil Medium Course of the Nuwara-Eliya Technical College, there was a dearth of teachers for courses conducted in the said medium and the extent of land owned by the College was inadequate to commence new courses such as agriculture and animal husbandry as appropriate for the area.
- (e) An allowance amounting to Rs.1,095,994 had been paid to nine officers in the year under review for performing duties of the Skill Sector Development Project on the performance indicators prepared based on criteria for funding. However, the progress of activities such as enhancement of professional competence of trainers, improvement of quality technical and vocational education training programmes, introducing or revising new courses, taking action to fulfill the need of professional teachers, supplying necessary equipment for technical colleges and improvement of infrastructure, which are a few main functions of the Project, was at a minimum level.

4. Human Resource Management

The following observations are made.

- (a) Even though two lecturers and a registrar have been approved for 16 Technology/Technical Colleges, no lecturer or registrar had been attached therefor.
- (b) Even though 39 demonstrators each have been approved for all colleges, they have been actually deployed in the service only in Galle and Warakapola Colleges.

W.M.P.A.Fonseka
Senior Assistant Auditor General
For Auditor General

cc: Director General – Department of Technical Education and Training

Chapter 4

Performance Indicators

4.1 Performance Indicator of Department

Specific Indicator	Calculation of Indicators	Actual output as percentage (%) of expected output			Remarks
		100% -90%	75%-89	50%- 74%	
1. Course Completion Percentage	$\frac{\text{Students Completing the Program}}{\text{Number of Students enrolled}} \times 100$		√		
2. Capacity utilization Percentage	$\frac{\text{Actual Number of Students}}{\text{Capacity to Train Student}} \times 100$	√			
3. Enrolment (Intake)Percentage	$\frac{\text{Number Enrolled}}{\text{Number of Applications}} \times 100$			√	Around 70 % of applicants' intake from application received
4. Cost per Trainees (LKR)	$\frac{\text{Total Spend for the Year as Recurrent Cost}}{\text{Total Number of Students for the Year}}$		Rs. 44080.00		
5. Employability Rate (%)	$\frac{\text{Number Employed}}{\text{Number Passed Out}} \times 100$			√	
6. Self-Generated Funds to total spending	$\frac{\text{Course Fee Collected from the Students}}{\text{Total Spend for the Year}} \times 100$				around 3%
7. Lecturer Capacity based availability	$\frac{\text{Instructors Available}}{\text{Instructors Required}} \times 100$				43%
8. Lecturer Capacity based on approval cadre	$\frac{\text{Instructors Available}}{\text{Approved Carder}} \times 100$				46%

Chapter 5

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Identified Sustainable Development Goals

Goal objective	Targets	Indicators of the achievements	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
4.1.2	Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	No of Student Intake per Annually		√ 70% of student intake from received application	
4.1.4	Target 4.c: By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	No of Staff trained for capacity building	√		
4.2.2	Target 4.3: By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	No of Female student intake for courses	√ 45% female participate in TVET courses		
4.2.3	Target 4.5: By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	Equal opportunities given for enrolling TVET courses, No of colleges with facilities for disable students, No of student stipend and bursaries for economically unhealthy families		√	

5.1.2 Achievements and Challenges of the Sustainable Development Goals

Achievements

- Obtain provision through Budget 2021 to acquire physical resources required to increase the annual intake
- Conduct the courses in online and blended mode to meet the challenges of Covid 19 epidemic
- Provide Scholarship scheme for students in identified trade courses and provided concessionary season tickets as subsidiary welfare facilities.

Challenges

- Low attraction of students for Trade Courses such as welding, masonry, and wood work due to social attributes
- Female students' participation for TVET courses comparatively low.
- Inappropriate infrastructure facilities and unavailability designed courses for special need persons to deliver the training
- Non filling vacancies in identified sectors (more employable areas) in academic sector directly negatively impacting the Quality of Technical Education
- Instructors are not updated parallel to modern technology as well as industrial exposure

Chapter 06

Human Resource Profile

6.1 Cadre Management

Category	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	1315	586	727
Territory	144	55	89
Secondary	1193	887	385
Primary	1174	798	372

6.1.1 General Status of DTET Cadre as at 31.12.2021

Category	Approved No.	Existing No.	vacancies
Academic	1345	676	669
Non-Academic	2525	1740	785
Total	3870	2287	1501

6.1.2 Impact of vacancies in the approved cadre on performance

However, Cadre vacancy is around 50% in Academic carder at percent, visiting basis staff used to manage the training delivery. Filling 135 vacancies in identified more employable sectors will be directly affect on improve quality of Technical education.

6.2 Performance of Human Resource Development 2021

Due to Covid 19 impacts, it was unable to conduct capacity development training programs as scheduled. Only local training programs were conducted and most of the programs were conducted via on-line mode.

6.2.1 Training programs conducted in year 2021

	program	Number of staff members trained	Program duration	Total Investment (Rs.)		Nature of Program (Domestic/Foreign)	Result
				local	foreign		
1	Training of Trainer on Automotive Technical Professionals	2	2021.08.23 to 2021.08.27	online		Local	Skills upgrading
2	Training of Trainer on Air Conditioning and Refrigeration (HVAC).	2	2021.08.30 to 2021.09.03	online		Local	Skills upgrading
3	New Technological Industrial exposure for Trainers in Automobile sector. (Automobile electrical & Automobile mechanics.)	All colleges	2021.09.14	online		Local	Skills upgrading
4	New Technology advancement for Trainers in Automobile sector.	All colleges	2021.09.22 to 2021.09.25	online		Local	Skills upgrading
5	New Technology advancement for Refrigeration and Air conditioning sector (2 nd Training Session).	All colleges	2021.09.29 to 2021.10.02	online		Local	Skills upgrading
6	Industry – Institution Engagement & Educators online summit (I2Es) 2021. (Information Technology & Electronics)	3	2021.10.27 to 2021.10.28	online		Local	Skills upgrading
7	Seminar for TVET Teachers from Developing Countries.	2	2021.11.03 to 2021.11.16	online		Local	Skills upgrading
8	Training of Trainers on Air Conditioning and Refrigeration Using Virtual TVET.	10	2021.12.06 to 2021.12.09	online		Local	Skills upgrading
9	Awareness programs for Inventory handling in Head Office	30	2021.04.28			Local	Capacity building of officers
10	Awareness programs for file management systems in Head Office. (1 st Group)	30	2021.04.29	Rs.5,100.00		Local	Capacity building of officers
11	Awareness programs for file management systems in Head Office. (2 nd Group)	30	2021.04.30	Rs.4,400.00		Local	Capacity building of officers
12	Training of Trainers on Electrical Trade.	9	2021.07.28 to 2021.08.01			Local	Skills upgrading
13	Awareness Program for the heads in COT's / TC's.	55	2021.11.19	Rs.40,520.00		Local	Skills upgrading
14	Awareness programs for file management systems in Head Office. (3 rd Group)	30	2021.11.25	Rs.4,814.00		Local	Capacity building of officer
15	Instructor Uplifting Program in Aluminum Trade with the collaboration of ALUMEX (Coordinated under Warakapola TC)	12	2021.11.27/ 2021.11.28			Local	Skills upgrading
16	Training program related to maintenance of personal files and pension preparation for administrative department officers	30-35	05 Days	Rs.51,650.00		Local	Maintenance of personal files and pension preparation.
17	Basic training program for new management service officers and new development officers	30-35	05 Days	Rs.59,315.00		Local	Basic training on duties in public service
18	Payment of course fees for officers pursuing master's degree in technical and technical colleges	61		Rs.6,408,050.00		Local	

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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)	Not Relevant		
1.4	Stores Advance Accounts	Not Relevant		
1.5	Special Advance Accounts	Complied		
1.6	Others	Complied		
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		

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

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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	According to the letter on 02.06.2020 issued by the Department of Management Audit, It has been released to requirement of conduct 04 Audit and Management Committee meeting for a year due to prevailing Global Pandemic of Covid -19. Accordingly, Two Audit and	

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
			Management Committee meeting conducted during the year 2020.	
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	Not Complied	Delayed due to Covid pandemic	Expected to complete it Within 2021
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		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
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	Not Complied	Inspection Board has been appointed but delayed due to Covid'19.	Expected to complete it within 2021.
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Not Complied	Due to vacate of	Legal actions have been taken

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
			post of 2 officers.	
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		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
16.2	All members of the staff have been issued a duty list in writing			
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Not Complied	A study process is in progress.	Expected to be completed in 2021.
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	Not Complied	A study process is in progress.	Expected to be completed in 2021.
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in	Complied		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non-Compliance	Corrective actions proposed to avoid non-compliance in future
	Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.			
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		

