

**1. Financial Statements**

**1.1 Qualified Opinion**

The audit of the financial statements of the Sri Lanka Sustainable Energy Authority for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended and notes to the financial statements including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018 and the Finance Act No. 38 of 1971. My comments and observations which I consider should be presented to the Parliament appear in this report.

In my opinion, except for the effect of the matters set out in paragraph 1.5 of this report, the financial statements of the Authority have been prepared in accordance with the Public Sector Accounting Standards of Sri Lanka in such a way that the financial position as at 31 December 2021 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

**1.2 Basis for Qualified Opinion**

My opinion is qualified based on the matters described in Paragraph 1.5 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 qualified opinion.

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

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

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

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

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

#### **1.4 Scope of Audit (Auditor's Responsibility in Auditing Financial Statements)**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detected 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 a part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.  
The scope of the audit was expanded as possible as to examine the following matters in any time as required.

- In the point of presentation of information, whether the organization, systems, procedures, books, records and other documents had been planned properly and adequately as to evaluate the activities of the Board continuously and whether the systems, procedures, books, records and other documents are maintained effectively.
- Complying with any applicable written law or other general or special directions issued by the governing body of the Board.
- Performed according to its powers, functions and duties.
- Procured and utilized the resources economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

## 1.5 Audit Observations on the Preparation of Financial Statements

### 1.5.1 Non-compliances with the Public Sector Accounting Standards

Audit Observation	Comment of the Management	Recommendation
(a) The income earned of Rs.51.3 million from the permit Fees by the Projects of generating electricity by Renewable Energy Resources had been accounted as an income of energy permit during the year under review, without realizing the revenue arisen by the transaction throughout the time period according to the Sri Lanka Public Sector Accounting Standard 10.	Authority is not bounded to the license holder to supply the service annually. Mostly it happens only as a supervision other than supply of service. Therefore, authority is doing only offering permission to utilize the state resources. Therefore our point of view is that this could not be identified as a phase of supplying a service as mentioned in the Section.20 of the Public Sector Accounting Standard 10 and could not be accounted accordingly.	The permit Income should be accounted throughout the time period according to the Standard.
(b) A Land received as a donation for the Indurana Sarathchandra Rajakaruna Memorial International Centre in the year 2017 had not been valued on the fair value to the date of acquisition according to the paragraph 07 of Public Sector Accounting Standard 25.	Actions are being taken since the year 2018 with the Department of Valuation to assess the value of the Land received by the year 2017 and the valuation had been received in the year 2022. Therefore it would be declared in the accounts for the year 2022.	Action should be taken in terms of the accounting Standard.

- |     |   |   |        |
|-----|---|---|--------|
| (c) | Fixed Assets cost of Rs.355 million which the book value had been zero as at 31 December 2021 had been still in use. Actions had not been taken to review the useful life period of the Fixed Assets annually according to the paragraph 65 of Sri Lanka Public Sector Accounting Standard 7 and to revise according to Sri Lanka public sector Accounting Standard 03. | Identification of the Fixed Assets physically available in the institute could not be identified during the year 2020 and 2021 due to covid-19 outbreak. The Authority would be able to provide the information from the year according to the Public Sector Accounting Standard 3. | - do - |
| (d) | Information had not been disclosed regarding 263 idle items of equipment as at 31 December 2021 according to the Public Sector Accounting Standard 7.   | This is also an issue that had been arisen over the above mentioned reason of not making a review on the value of the asset. Action would also be taken to make the corrections on this issue by the year 2023.   | - do - |

### 1.5.2 Accounting Deficiencies

<b>Audit Observationf</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
(a) Non-refundable deposits of Rs.23 million received when calling for Expressions of Interit through renewable energy resources on the Build, Ownership and Operating basis (BOO) during the year under review had not been stated as an income by the authority.	The deposits of Rs.23 million had been unrealizable because of the non-rendition of proper details by the depositors. Therefore actions would be taken in the year 2022 to state them in the accounts.	Action should be taken to prepare the accounting system as to identify and account the annual income correctly.
(b) Two Electronic Equipment amounting to Rs.2.5 million which had not received had been accounted as Fixed Assets as at 31 December 2021.	This had been an error occurred when book keeping in the year 2021 therefore it had been corrected in the year 2022.	Accounting Deficiencies should be corrected.
(c) Lease Advance Payable of Rs.195,000 had not been accounted as a liability.	Actions would be taken to state in the Financial Statements for the year 2022 according to the opinion of the Government Audit.	-do-

## 1.6 Non-compliance with Laws, Rules, Regulations and Management Decisions

Reference to Laws, Rules, Regulations, etc.	Non-compliance	Comment of the Management	Recommendation
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
(i) F.R. 137 and 392(c)	The Authority had retained 12 cheques in hand of Rs.79 million in the month of December for the payments approved but before completion of the supplies. Even though 5 cheques valued at Rs.61.8 million had been cancelled ,action had not been taken as Financial Regulations.	Rs.50 million had been only approved in the year 2022 as capital expenditure. Discussions had been carried out with the Department of National Budget to obtain allocations of Rs.78.9 million for the year 2022 from the capital allocations made for the year 2021. But it had been informed verbally that it would be difficult to make extra allocation for 2022 under the crucial economic crisis within the country. Therefore the suppliers had been paid after completing the works and supplies accordingly.	Action should be taken according to the Financial Regulations.
(ii) F.R. 502(2)	An updated Fixed Assets Register as per the appendix No. 11 had not been maintained on Fixed Assets cost of of Rs.1,008 million.	Actions are being taken to update the Fixed Assets Register. It is expected to be completed at the end of May 2023.	- do -
(iii) F.R. 454, 715(2) 715(3), 752 and 753	Maintenance of an Inventory Register as to verify the safety of the inventory equipment of the Authority, Appointment of officers on the responsibility of the possession of equipment and maintenance of reports on receiving and issuing of the inventory under necessary approval had not been done.	Officers had been appointed who responsible for keeping inventory under their possession according to the Financial Regulations No.715(12) and this procedures would be commenced by the year 2022.	- do -

- |     |   |   |   |  |
|-----|---|---|---|--|
| (b) | Section 15.1(ix) of the Chapter ii of the Establishment Code of Democratic Socialist Republic of Sri Lanka      | Increments had been given to the officers without holding the Efficiency Bar Examinations since when the Authority had been established in the year 2007.   | Actions had been taken to hold the Efficiency Bar Examinations. The Approval had been given by the Board of Director to hold it by the Sri Lanka Institute of Development Administration (SLIDA).   | Action should be taken in accordance with the regulations of the Establishment Code. |
| (c) | Section (a) and (b) of the Circular No.PS/PCMD/C/1/3/2019 issued by the President's Office dated 28 March 2019. | Energy Manager on efficiency and conservation of the energy of the Authority and a committee on the energy conservation had not been appointed and Authority should overview and review the progress of all the government institutions but it had not been done. | A procedure had been created on energy conservation of all the government institutions in the beginning of the year 2023 and expecting the approval of the Ministry.  | Action should be taken in accordance with the Circular.                              |
| (d) | Assets Management Circular No.05/2020 dated 02 October 2020   | The income received by disposal of vehicles of Rs.3.8 million in the year 2019 and 2021 had not been credited to the Accumulated Fund even though the income generated by the disposal of vehicles should be credited.  | The details regarding the vehicles disposed had been informed to the Comptroller General Officer of the Ministry of Finance and actions are expected to be taken after acknowledging them about the audit observations and obtaining their opinion. | -do-   |
| (e) | Public Finance Circular No.08/2019 dated 17 December 2019   | Even though the Authority should be registered in the system for E-State Procurement before 31 January 2020, Authority had not registered as at 31 December 2022.   | The action had been commenced to register in E-State Procurement System.  | -do-   |
| (f) | Public Finance Circular No.01/2020 dated 28 August 2020.  | The Board of Survey report for the year 2021 had not been submitted to the Auditor General even up to January 2023 even though it should be submitted before 31 March 2022.   | The Board of Survey report for the year 2021 had been completed now and actions had been taken to submit it to the audit after taking the approval from the audit and management committee.   | -do-   |

- (g) Section 5.1.3 of the Public Enterprises Circular No.PED/12 dated 02 June 2003 A copy of the Corporate Plan for the next 03 years which approved by the Board of Directors that should be submitted to the Auditor General 15 days prior to the financial year but it had not been done. Action would be taken to submitted the Corporate Plan for the year 2022-2025 to the Auditor General. -do-

## 2. Financial Review

### 2.1 Financial Results

The operational result for the year under review amounted to a surplus of Rs.158 million and the corresponding surplus for the preceding year amounted to Rs. 43 million. Therefore an improvement amounting to Rs.115 million in the financial result was observed. The reasons for the surplus are increase in Treasury Grant and License Income by Rs.49 million and Rs.25 million and the deposits received of Rs.28 million on behalf of calling the suggestions for the Renewable Energy Projects.

## 3. Operating Review

### 3.1 Uneconomic Transactions

	<b>Audit Observation</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
(a)	Even though 08 Mobile Phones valued of Rs.126,000 had been purchased on 16 December 2020 on the aim of implementing an operational system to supervise the vehicles owned by the Authority, actions had not been taken to implement the system as at 23 January 2023 and 06 out of those mobile phones had been given to employees of the authority without a permission of the Board of Directors. The relevant mobile phones had not been issued to the officers and entered into the inventory regularly.	The implementation of the System to Supervise the Vehicles of the Authority had been incurred in the Procurement Plan for the year 2023. Management had decided to distribute the mobile phones purchased in the year 2020 to the officers who should keep the relations with outside parties when doing working from home in the past. These mobile phones had been given to those officers who keep further relationships with the outside parties.	Purchasing of Assets should be done at the correct time and it should be utilised in the expected tasks.
(b)	Rs.7.8 million had been paid a private company to build 03 electric vehicles in the years 2007-2009 by the Authority. Authority had provided false information regarding this to the Committee on Public Enterprises held on 07 December 2012 and it had been decided in the Committee meeting chaired by the	After forwarding this issue of the Project to the National Arbitration Council, it had been decided on 2022.11.21 to handover one structure as a promotional instrument for the Electronic Cars to the Authority.	A regular investigation should be carried out to figure out uneconomical expenditure and action should be taken in accordance with

Auditor General held on 4 January 2013 to take disciplinary actions against the officers related and to inform the real situation by the Chief Counting Officer according to the order of the Committee. However no disciplinary action had been taken against those officers and the relevant task had not been completed as at January 2023.

Committee directives.

- |     |  |   |   |
|-----|--|---|---|
| (c) | Rs.23.3 million had been spent on a building plan in the year 2020 without an approval of the Procurement Committee for an estimate of construction of an efficient energy building for the Head Office of the Authority according to the Section 4.3 of the Procurement Guidelines. The Constructions of this building could not be commenced as it had not been received the Cabinet Approval for the constructions as at January 2023. Therefore the above expenditure had become uneconomic. | Power cuts by the Government and the disagreement of the Finance Ministry to allocate provisions by the budget therefore a situation had been arisen a situation that this task could not be carried out further. | Action should be taken in accordance with the public Procurement Guidelines and a regular investigation should be carried out on the uneconomic transactions. |
|-----|--|---|---|

### 3.2 Management Inefficiencies

<b>Audit Observation</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
(a.) Even though a fee could be charged by the Developers in Sri Lanka for the Management of Carbonic Assets according to the Section 46(2)(d) of the Sustainable Energy Authority Act No.35 of 2007 actions had not been taken to make the necessary amendments to Act and recover the relevant charge.	No provisions had been made under this section.	Necessary action should be taken to amend the Act and recover the fee.
(b.) The orders given by the Circular No.PE/TECH/D/06/01 dated 04 March 2016 by the Minister in charge of the subject according to the Section 58 of Sustainable Energy Authority Act No.35 of 2007 to the Chairman of the Authority to expedite the Projects of Developing Sustainable Energy had not been validated. According to the Section 16 a special procedure had not been made by the board of management for the development projects those were not recommended by the projects committee, even though actions should	Expediting Renewable Energy Development Projects are being commenced and the energy licence expansions had been offered under the recommendations of an advisory committee.	The tasks imposed on the Authority to expedite the Development of the Renewable Energy Projects should be efficiently completed.



be taken with the collaboration of Ceylon Electricity Board no necessary actions had been taken to acquire 30 mini hydro power plants under section 30(1) which special licence had been lapsed under section 17 and call for open bids to choose a suitable investor to develop them.

- |   |  |  |
|---|--|--|
| <p>(c.) A royalty could be charged according to the Section 19(1) of the Sustainable Energy Authority Act No.35 of 2007 on the Renewable Energy Projects within the on grid system but actions had not been taken to make the necessary regulations and recover the charges.</p>  | <p>This matter had been discussed, prepared cabinet papers and forwarded to the Ministry at several instances by several ministers holding the post but it had not become useful. Because the Ministry and those ministers thought that this kind of Royalty would rise the Electricity Bill more.</p>   | <p>Action should be taken in accordance with the regulations of the Act.</p>             |
| <p>(d.) Even though A CESS tax could be charged on the import of Fossilised Fuel under the approval of the Minister in charge of the Subject according to the Section 45 of the Sustainable Energy Authority Act No.35 of 2007, Although 15 years have passed since the establishment of the authority action had not been taken to make the relevant regulations.</p>  | <p>-do-</p>  | <p>-do-</p>  |
| <p>(e.) A Professional allowance of Rs.3 million had been paid to the employees of the Authority out of cash received by the Authority from a Foreign Project in the years 2010 and 2011 against the Public Enterprises Circular No.95 dated 04 June 1994 and public Finance Circular No.PF/PE/5 dated 11 January 2000 even though the Secretary of the Ministry of Power and Energy had been ordered to the Chairman of the Authority to recover it by the Letter No.PE/IA/22/VOL.ii by dated 03 December 2012 that money had not been recovered as at January 2023.</p> | <p>The professional allowance of Rs.3,135,202.00 paid out of cash received by the Authority under the Switch Asia Project for the employees of the authority for the years 2010 and 2011 would be recovered again by the order of the Secretary to the Ministry of Power and Energy and to pay the allowance to the specific officers who involved by the letter No.SMRC/FIN/SLSEA/2021 dated 27 July 2021 by the Secretary to the State Ministry.</p> | <p>The Allowances paid against the regulations of the Circulars should be recovered.</p> |

### 3.3 Operational Inefficiencies

Audit Observation	Comment of the Management	Recommendation
(a) Even though a Renewable Energy Resources Development Plan according to the potentiality of renewable resources in each areas should be prepared by the Authority according to the Section 8 of the Sustainable Energy Authority Act No.35 of 2007, such plan had not been declared in a Gazette even after 15 years of commencing the Authority as at January 2023. Therefore the Renewable Energy resources development tasks had been become slowly in energy development areas. Even though the Authority had been Gazetted about 269,562 hectares as Wind Power Development areas by dated 31 December 2021 only 206 hectares of land had been started initial development of Renewable Energy Project.	The Man Power had not been sufficient therefore the Sustainable Resources Development Plan had been prepared in the year 2020 according to the Section 8 and it had been published on 21 July 2021 to obtain the Public Comments. The Sustainable Resources Development Plan which completed after adjusting the Public Comments had been forwarded on 26 November 2021 to obtain the approval by the Secretary, State Ministry of Solar, Wind, and Hydro Power Generation Project Development in all the three languages to publish it in the Gazette o obtain the Cabinet Approval. We are vigilant about obtaining the Cabinet Approval and it would be declared in the Gazette after that.	Action should be taken to prepare Renewable Energy Resources Development Plan and declare in Gazette in accordance with the regulations of the Act.
(b) Even though according to the Section 5 (c) of the Sustainable Energy Authority Act No.35 of 2007 the Authority should encourage off grid renewable energy projects and promote them as a solution to the issue of the scarcity of the available grid capacity of the Ceylon Electricity Board but the Authority had not been taken actions on it. Therefore nor Energy permit could be issued for off grid according to the Section 25 (a) of the Act as at January 2023 on any project on Renewable Energy.	No any applications had been received for the off grid Renewable energy development projects. If any application would be received with all the requested conditions fulfilled it could be considered of issuing the permission.	Renewable Energy projects should be promoted and encouraged in accordance with the regulations of the Act.

- |     |  |   |  |
|-----|--|---|--|
| (c) | Even though the Sustainable Energy Security Fund had been implemented according to the Section 47(1) of the Sustainable Energy Authority Act No.35 of 2007 for the investors who request for loans to carry on a project relevant to the efficiency of the energy actions had not been taken to accomplish the particular objective.   | The regulations and the guidelines are being made for the accomplishment of the objective of the Sustainable Energy Security Fund. It is expected to commence those guidelines as soon as possible.   | Action should be taken in accordance with the Act.   |
| (d) | Even though 45 allotments of 2.45 hectares each had been acquired by the Authority according to the Section 30 of the Sustainable Energy Authority Act No.35 of 2007 actions had not been taken to regularly lease 29 allotments out of above according to the Section 32 of the Act. A lease rent had not been recovered of Rs.780,000 since December 2020 on a land.   | 16 land allotments out of 45 had been accurately leased out and inform that the actions would be taken to recover lease rent from the rest 29 allotments after registering them in the Department of Land Registrar by the completion of proper title investigation under section 9 of the Act.   | A suitable procedure should be prepared to offer the possession of the land to the developer after acquiring them and to recover the lease rent as soon as possible. |
| (e) | The Specific institutions which imposed the Objectives, Miles stones, and responsibilities mentioned under the time frame in No.04 of National Energy Policy and Strategies of Sri Lanka published by the Extra Ordinary Gazette No.2135/61 dated 09 August 2019 should be reviewed its progress within 2 years but the authority had not been reviewed the progress regarding 10 responsible tasks that were legally assigned to the authority. | The responsibility of carrying out the review is on the regulatory committee established on this matter. Even though several years had been over the statement of this policy a schedule for this institutional framework in the energy sector had not been prepared and the capacity had been given to other objectives of the Authority and it had been become problematic that the objectives stated in the policy are still relevant. | The Progress in accordance with the No.04 of the national Energy Policy and Strategies of Sri Lanka should be reviewed.  |

### 3.4 Transactions in Contentious nature

<b>Audit Observation</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
Even though an amount of Rs.35 million should be charged as the application fee for a project of 700 MW according to the regulations of Extra Ordinary Gazette No.1705/22 dated 10 May 2011 by the Minister	The approval of the Minister in Charge had been given by the sign on 2022.03.22.	The charges should be recovered according to approved regulations.

of Power and Energy under the Section 67 of the Sustainable Energy Authority Act No.35 of 2007, it had been charged only Rs.5 million and change the rest of the amount later.

### 3.5 Procurement Management

Audit Observation	Comment of the Management	Recommendation
(a) Even though a Performance Security should be obtained for the constructions of 28 days over the expected date of completion according to the guideline No.5.4.8 of the Procurement Guidelines. The Authority had not been obtained securities from 06 Projects value of Rs.21.6 million accordingly.	An investigation is being carried out on the facts on this issue and the necessary actions would be taken later.	Action should be taken in accordance with the Procurement Guidelines.
(b) The annual reports printing for the year 2019 incurring Rs.1.6 million had been delayed 111 days according to the agreement however, no conditions had not been made on the late charges therefore nothing could be able to recover.	An investigation is being carried out on the facts on this issue and the necessary actions would be taken later.	The agreements should be prepared in procurement as to less the losses to the government.

### 3.6 Resources Released to Other Organizations

Audit Observation	Comment of the Management	Recommendation
Even though the resources of the Public Enterprises to the Line ministry or other government institutions had been prohibited in accordance with the paragraph 8.3.9 of Public Enterprises Circular No.PED/12 dated 02 June 2003, authority had been given Rs.1.1 million cash and an electronic equipment (Smart Interactive White Board) of Rs.1.6 million and 30 items of assets that no details were available without an approval of the Board of Directors to the State Ministry of Power	Cash had been given to the State Ministry to pay the overtime payment of the employees of the State Ministry in the year 2021 before the New Year Vacation because the money had not been received by the State Ministry from the Government Treasury. The covering approval had been obtained later by the Secretary of the Ministry.	Action should be taken in accordance with the circular.

and Renewable Energy.

That money had been reimbursed by the Ministry. Actions are being taken to inform the Board of Management about the 30 items of assets and the Smart Interactive White Board according to the recommendation of the audit.

#### **4. Accountability and Good Governance**

##### **4.1 Presentation of Financial Statements**

<b>Audit Observation</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
Even though the Financial Statements should be presented to the Audit within 60 days after the end of the financial year according to paragraph 6.5.1 of the Public Enterprises Circular No.PED/12 on 02 June 2003, the financial reports of the Authority had been submitted delayed 270 days on 25 November 2022.	Actions would be taken to submit the Financial Reports for the year 2022 to the audit on time.	Action should be taken according to the Circular.

##### **4.2 Corporate Plan**

<b>Audit Observation</b>	<b>Comment of the Management</b>	<b>Recommendation</b>
Even though a copy of the corporate plan with the approval of the Board of Directors for the next 03 years should be submitted before 15 days commencing the financial year according to paragraph 5.1.3 of the Public Enterprises Circular No.PED/12 on 02 June 2003, it had not been done.	Actions had been taken to forward the Corporate Plan for the year 2022-2025 to the auditor General.	Action should be taken in accordance with the Circular.