වාර්ෂික කාර්යසාධන වාර්තාව 2024

வருடாந்த செயலாற்றுகை அறிக்கை 2024

ANNUAL PERFORMANCE REPORT 2024

ණය සහනදායක මණ්ඩලයීය දෙපාර්තමේන්තුව

கடன் இணக்க சபைத் திணைக்களம்

DEPARTMENT OF DEBT CONCILIATION BOARD

වාර්ෂික කාර්යසාධන වාර්තාව

வருடாந்த செயலாற்றுகை அறிக்கை

ANNUAL PERFORMANCE REPORT

2024

ණය සහනදායක මණ්ඩලයීය දෙපාර්තමේන්තුව

கடன் இணக்க சபைத் திணைக்களம்

DEPARTMENT OF DEBT CONCILIATION BOARD

Annual Performance Report for the Year 2024

Department of Debt Conciliation Board

Expenditure Head No. 231

Contents

Chapter 01 - Institutional Profile/ Executive Summary

1.1 Introduction

This Department was established under the Debt Conciliation Ordinance No. 39 of 1941 with the objective of introducing relief measures for the indebted general public to get rid of their indebtedness caused due to the loans they have obtained by providing immovable property such as lands, paddy fields, estates, houses, conditional transfer deeds and mortgage deeds as surety or on secured loans. In addition, the Debt Conciliation (Amendment) Act, No.29 of 1999 has enabled the Board to intervene in respect of conditional transfer deeds executed solely for a loan transaction and thus paving the way to further expansion of its relief process. Functioning of this Board prevents arbitrary exploitation of the debtors by the creditors. Despite this is the prime objective of the Board, it will also avert the creditors being treated unfairly. The objective of this Board is to assist the debtors to get released their immovable property bound on the mortgage deeds and deeds of conditional transfer in a way favourable for them and on the conditions accepted by the creditors. Any fee is not charged in respect of the applications submitted to the Board and the proceedings of the Board are carried out free of stamp duty. Since a very nominal amount is levied as Gazette and Notary Charges, immense service has been rendered by this Board towards indebted people. As it is not compulsory for the applicants to be represented by a lawyer, service delivered by the Department is of a great relief to the general public.

Pursuant to the Debt Conciliation (Amendment) Act, No. 04 of 2019, the Debt Conciliation Board shall consist of 11 members appointed by the Minister and the Chairman of the Board shall be a person who holds or has held a post as a Judge of the High Court or as a District Judge or a person who has not less than fifteen years professional experience as an attorney-at-law.

Other ten members consisting of persons -

- who have not less than fifteen years professional experience as an attorney-at-law; or
- who hold or have held a post in Class I of Sri Lanka Administrative Service or any other All Island Service; or
- who have experience in the field of commerce.

- Every branch board shall consist of a Chairman and such number of other members appointed by the Minister, not exceeding four and not less than two, as the Minister may determine.

- The Chairman of each Branch Board shall be a member of the Board and a person who holds or has held a post as a Judge of the High Court or as a District Judge; or

- a person who has not less than fifteen years' professional experience as an attorney-at-law.

Other members of each branch board shall consists of persons -

- who have not less than ten years' professional experience as an attorney-at-law; or
- who hold or have held a post in Class I of the Sri Lanka Administrative Service or in an All Island Service.

The proceedings of this Board are different to that of an ordinary Court of Law. The settlements between the parties concerned are arrived at their discretion and not to be considered as implementing the Orders of the Board. However, the Board has the powers to reduce the unreasonable rates of interest charged, to extend the loan repayment period and in case of failure on the part of the creditors to accept the reasonable suggestions made by the Board to issue a certificate to the debtors under the Ordinance. Further, if the creditor's party fail to appear before the Board at the final hearing in response to the notice issued in this respect, an ex-parte hearing would be held and after which a certificate will be issued to the debtor. However, this is followed only if the Board is satisfied that the creditor has intentionally failed to attend the hearing despite the creditor has been informed regarding the same through the registered post or Grama Niladhari, as appropriately. On such instances, the benefit of issuing such certificate will go to the debtor. If this certificate is produced to a Court before which a trial is being held on the same matter, the Court has the powers under the Debt Conciliation Ordinance to allow a period to a maximum of 10 years for settlement of the loan and to reduce the interest rate to a minimum rate and not to recover any costs of the trial from the debtor.

3.3 Vision, Mission and Objectives of the Institution

Vision

To provide relief arrangement for the aggrieved public for the repayment of loans involving immovable property.

Mission

Provision of legal protection and relief for the debtors to enable them to get back their immovable property such as agricultural land, housing property placed as security for a loan obtained on a mortgage, conditional transfer or deed of transfer executed solely in respect of a loan transaction by making payment in installment with a low rate of interest.

Objectives

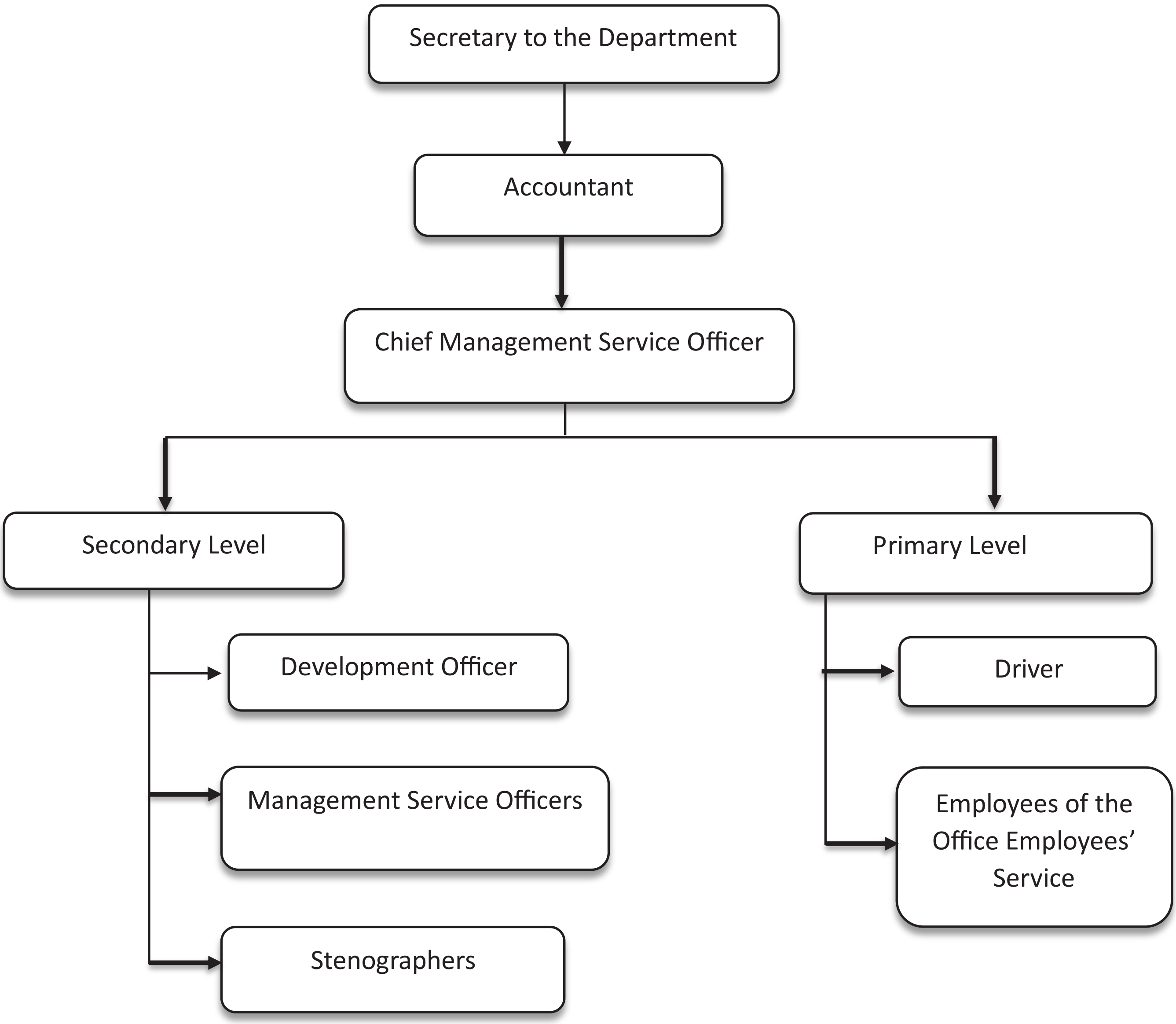
To assist parties to arrive at a settlement on the repayment of loans on Mortgage Bonds, Deeds of Conditional Transfer, Deeds of Transfer executed solely for a loan transaction in respect of immovable property.

3.4 Key Functions

This Department was established under the Debt Conciliation Ordinance No. 39 of 1941 with the objective of introducing relief measures to overcome indebtedness of the people resultant from the loans obtained on the security of deeds on conditional transfer, deed of mortgage of immovable property such as land, paddy fields, estates and houses. In addition to this, the Amendment Act No.29 of 1999 has enabled the Board to intervene in respect of transfer deeds executed solely for a loan transaction and as a result scope of the relief support of this institute has further been expanded. Functioning of this board prevents arbitrary exploitation of debtors by the creditors. Despite this is the major objective of the Board, it never paves the way to treat creditors in unfairly manner. The objective of this Board is to assist the debtors to get released their immovable property bound on the mortgage deeds and deeds of conditional transfer in a manner convenient for them and on the conditions accepted by the creditors as well.

No fee is charged for the applications submitted to the Board and the proceedings before the Board are free of any stamp duty. Since a very nominal amount is charged as gazette and notary fees, the service afforded to the public suffering from indebtedness is immense. It is a great relief to the public as it is not compulsory that the applicants be represented by lawyers

3.5Organizational Chart



Members of the Debt Conciliation Board

Name	Post	The Service Category in terms of Sub Section 2 of the Debt Conciliation (Amendment) Act, No. 4 of 2019
Debt Conciliation Board		
1. Mrs.W.Iranganie Perera	Chairman	Retired Judge of the High Court
2. Mrs. Kusum Senarath Pathirana	Member	Retired President of Labour Tribunal/ Additional Magistrate
3. Mrs.W.C.Pushpamali	Member	Retired Judge of the High Court
4. Mr.K.H.Premadasa	Member	Retired Bank Officer
5. Mr.K.P.Bandula Ranjith	Member	Attorney-at-law and Notary Pubic
Branch Board – Colombo		
1. Mr.Piyasena Ranasinghe	Chairman	Retired Judge of the High Court
2. Mrs. Padma Palihakkara	Member	Retired Judge of the High Court
3. Mr.M.A.Milton Marasinghe	Member	Attorney-at-law
4. Mr.Sarath Chandrasiri Vithana	Member	Retired Officer of the SLAS (Special Grade)
5. Mr.Somapala Karunathilaka	Member	Retired Principal
Branch Board – Gampaha		
1. Mr.Piyaseeli Wickramasinghe Mathurata	Chairman	Retired Judge of the High Court
2. Mrs.Nandanie Ranawaka	Member	Retired Parliamentary Deputy Director (Administration)
3. Mr.D.M.Karunarathne	Member	Retired Officer of the SLAS
Branch Board – Galle		
1. Mr.Mahinda Pinidiya	Chairman	Retired Judge of the High Court
2. Mr.K.P.D.Jayantha Gunarathne	Member	Attorney-at-law
3. Mr.G.P.Piyasena	Member	Retired Bank Officer
Branch Board - Kurunegala		
1. Mr.R.M.P.S.K.Rathnayake	Chairman	Retired Judge of the High Court
2. Mr.J.G.N.Thilakarathne	Member	Retired Provincial Educational Director
3. Mrs.Wimala Senanayake	Member	Attorney-at-law and Notary Pubic

Chapter 02 - Progress and the Future Outlook

Performance of the Department of Debt Conciliation Board form 01.01.2024 to 31.12.2024

Description	Quantity
Number of pending applications brought forward as at 01.01.2024	1,157
Number of new applications received during the year	642
Number of applications received relating to requests for review or to declare null	247
Number of applications that have been received Debt Conciliation Main Board and Branch Boards	12
Total number of applications	2,058
Number of applications that have been settled	313
Number of applications that have been declared null	170
Number of applications that have been reviewed	86
Number of applications to which certificates have been issued	59
Number of withdrawn applications	91
Number of applications removed from the roll	97
Number of applications that have been set aside	31
Number of applications that have been referred to Branch Boards	13
Number of applications on which action have completely been taken	453
Total number of applications on which action have been taken	1,313
Number of remaining applications	745
Number of applications which have been called again to make payments	214
Corrections made as at 31.12.2024	**959**

- The number of applications settled during the year 2024 out of the total number of applications received accounted for 64%.

Number of Applications received on District wise

From 01.01.2024 to 31.12.2024

Branch Boards	**District**	**Number of Applications submitted as at 31.12.2024**
Main Board/ Colombo	Colombo	**72**
	Kalutara	**74**
	Ratnapura	**25**
	Badulla	**02**
	Ampara	**02**
	Nuwaraeliya	**01**
	Monaragala	**02**
	Kegalle	**08**
	Kandy	**01**
Gampaha	Gampaha	**158**
Galle	Galle	**84**
	Matara	**43**
	Hambantota	**09**
Kurunegala	Kurunegala	**77**
	Kegalle	**29**
	Kandy	**31**
	Puttalam	**11**
	Matale	**10**
	Anuradhapura	**02**
	Total	**642**

Branch Boards	**Number of applications pending at the Branch Boards as at 01.01.2024**	**Number of applications received during the year**	**Number of applications to which already attended and completed as at 31.12.2024**	**Number of cases pending as at 31.12.2024**
Main Board	162	95	52	109
Colombo Branch Board	159	93	49	113
Galle Branch Board	212	136	185	76
Gampaha Branch Board	383	158	47	293
Kurunegala Branch Board	241	160	120	154
Total	**1157**	**642**	**453**	**745**

Financial Progress

Expenditure Head	Allocation for the year 2024 (Rs.Mn)	Expenditure as at 31.12.2024 (Rs.Mn)	Financial Progress as at 31.12.2024 (%)
Capital Expenditure	3.10	2.62	84.44
Recurrent Expenditure	78.13	66.47	85.08
Total	81.23	69.09	85.05

Way Forward of the Department

The Debt Conciliation Board is currently located at No. 35 A, Dr. N.M. Perera Mawatha, Colombo 08. It has been expanded as Sri Lanka Debt Conciliation Board pursuant to the Debt Conciliation (Amendment) Act No. 4 of 2019 for the convenience of the general public who come to Colombo from every district of the country seeking relief from the Debt Conciliation Board and to handle the increasing number of applications daily received by the Board enabling to provide efficient service to the public/ to extend its service island wide.

Hence, action has been taken to establish the Branch Boards giving priority to the districts from which a large number of applications are receiving daily. Accordingly, Branch Boards had been established in Galle, Colombo and Gampaha districts. Further another Branch Board had been established in Kurunegala district in order to cater to the needs of Northern, North Central, North Western and Central Provinces. In this context, we anticipate to provide the service of Sri Lanka Debt Conciliation Board to the public in more efficient and effective manner.

Further, pursuant the proposal made by the Committee of Public Accounts, plans are in the pipeline to establish Branch Boards to cover the other provinces too in line with allocations to be received. Further, action is being taken to conduct capacity building and procurement of office equipment with the intention of maintaining more efficient service. Similarly, action is being made to make the general public aware on this Institution by way of using mass media and conducting awareness programmes.

Subashini Dayananda
Secretary
Department of Debt Conciliation Board

/

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2024

3.1 Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		67,757,000	59,854,000	ACA-3
-	Deposits		300,873	116,454	ACA-4
-	Advance Accounts		1,203,210	1,076,517	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**69,261,083**	61,046,971	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**69,261,083**	61,046,971	
	Remittance to the Treasury (D)		**644,075**	233,684	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**68,617,008**	60,813,287	
	Less: Expenditure				
-	**Recurrent Expenditure**				
45,130,000.00	Wages, Salaries & Other Employment Benefits	5	39,874,644	34,337,031	ACA-2(ii)
32,900,000.00	Other Goods & Services	6	26,565,899	26,023,106	ACA-2(ii)
100,000.00	Subsidies, Grants and Transfers	7	28,640	30,484	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
78,130,000.00	**Total Recurrent Expenditure (F)**		**66,469,183**	60,390,622	
	Capital Expenditure				
1,000,000.00	Rehabilitation & Improvement of Capital Assets	10	867,000	-	ACA-2(ii)
1,700,000.00	Acquisition of Capital Assets	11	1,486,116	493,470	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
400,000.00	Capacity Building	14	264,500	90,000	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)

1

3,100,000.00	**Total Capital Expenditure (G)**	**2,617,616**	583,470	
	Deposit Payments	223,187	111,179	**ACA-4**
	Advance Payments	1,471,536	1,067,800	**ACA-5**
	Other Main Ledger Payments	-	-	
	Total Main Ledger Expenditure (H)	**1,694,723**	**1,178,979**	
	Total Expenditure I = (F+G+H)	70,781,522	62,153,070	
	Balance as at 31st December J = (E-I)	(2,164,514)	(1,339,783)	
	Balance as per the Imprest Adjustment Statement	(2,213,661)	(1,339,783)	**ACA-7**
	Imprest Balance as at 31st December	49,147	-	**ACA-3**
		-	-	

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	13,202,235	11,716,119
Financial Assets			
Advance Accounts	ACA-5/5(a)	2,757,229	2,488,903
Cash & Cash Equivalents	ACA-3	49,147	-
Total Assets		16,008,611	14,205,022
Net Assets / Equity			
Net Worth to Treasury		2,674,268	2,488,903
Property, Plant & Equipment Reserve		13,202,235	11,716,119
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	82,961	-
Unsettled Imprest Balance	ACA-3	49,147	-
Total Liabilities		16,008,611	14,205,022

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 08 to 27 and Annexures to accounts presented in pages from 28 to 33 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer
Name : Ayesha Jinasena, PC
Designation : Secretary, Ministry of Justice and National Integration
Date : 28/02/2025

Ayesha Jinasena, P.C.
Secretary
Ministry of Justice and National Integration
No: 19, Sri Sangaraja Mawatha,
Colombo 10.

D. S. Dayananda.
Accounting Officer
Name : N.G.D.S.Dayananda
Designation : Secretary, Deaprtment of debt Conciliation Board
Date : 25.02.25

Subhashinie Dayananda
Secretary
Department of Debt Conciliation Board
No. 35 A, Dr.N.M.Perera Mawatha,
Colombo 08.

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : G.T.E. Dilrukshi
Date : 25.02.25

G.T.E. Dilrukshi
Accountant (Acting)
Department of Debt Conciliation Board
No. 35 A, Dr. N. M. Perera Mawatha,
Colombo 08.

NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	49,147	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	49,147	-

NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**49,147**	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	**49,147**	-

3.2 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate (Rs.)	Final Estimate (Rs.)	Amount (Rs.)	As a % of the Final Revenue Estimate
20.02.02.99	Interest - Other	90,000	90,000	117,642.14	130.71%
20.03.99.00	Sales and Fess and other proceeds	570,000	570,000	868,386.50	152.34%
20.04.01.00	Other	780,000	780,000	927,946.09	88.55%

3.3 Performance of the Utilization of Allocation

Rs.

Type of Allocation	Allocation Reserved		Actual Expenditure (Rs.Mn)	Allocation Utilization as a % of Final Allocation
	Original (Rs.Mn)	Final (Rs.Mn)		
Recurrent	76,800,000	78,130,000	66,469,183	85%
Capital	2,100,000	3,100,000	2,617,616	84%

3.4 In terms of F.R. 208, grant of allocations for expenditure to this Department/ District Secretariat/ Provincial Council as an Agent of the Other Ministries/ Departments

S.No.	Allocation received from which Ministry/ Department	Purpose of the Allocation	Allocation	Actual Expenditu re	Allocation Utilization as a % of Final Allocation
Not Relevant					

3.5 Performance of the Reporting of Non-Financial Assets

Rs.

Asset Code	Code Description	Balance as per the Board of Survey Report as at 31.12.2024	Balance as per Financial Position Report as at 31.12.2024	Yet to be accounted	Reporting Progress as a %
9152	Machinery	11,716,118.97	13,202,334.72		100%

3.6. Report of the Auditor General

English Translation - Report of the Auditor General

Letter No. JLO/A/DDCB/FA/2024/17 dated 29 May 2025 from the National Audit Office addressed to the Secretary, Department of Debt Conciliation Board forwarding the Summary Report of the Auditor General on the Financial Statements of the Department of Debt Conciliation Board for the year ended 31 December 2024 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018 for the Head – 231.

Secretary
Department of Debt Conciliation Board

Head 231 – Summary Report of the Auditor General on the Financial Statements of the Department of Debt Conciliation Board for the year ended 31 December 2024 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

---

1. Financial Statements

1.1 Qualified Opinion

Head 231 - The audit of the financial statements of the Department of Debt Reconciliation Board for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, the statement of financial performance and the cash flow statement 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 that are to be submitted to the Department of Debt Conciliation Board in terms of Section 11(1) of the National Audit Act, No.19 of 2018 is included in this report. My Report to Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be presented in Parliament in due course.

In my opinion, except for the effects of the matters described in the paragraph 1.6 of this report, the financial statements of the Department of Debt Conciliation Board for the year ended 31 December 2024 presents fairly, in all material respects, the financial position, its financial performance and its cash flows for the year then ended in accordance with the basis for the preparation of the financial statements as stated in Note 1 relating to the financial statements.

1.2 Basis for the Qualified Opinion

My opnion is qualified based on the matters described in the paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). My responsibilities on the financial statements are further described in the section on Auditor's Responsibilities on the Audit of the Financial Statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of a Matter – Basis for the Preparation of the Finnacial Statements

I draw attention to the Note 1 relating to the financial statements which describes the basis for the preparation of the financial statements. The financial statements had been prepared for the requirement of the Department of the Debt Reconciliation Board, General Treasury and Parliament in accordance with the Government Financial Regulations 150 and 151 and the State Accounts Guideline 06/2024 dated 16 December 2024 as amended by 21 February 2025. Therefore, these financial statements may not be appropriate for other purposes. My report is targeted for the use of only the Department of the Debt Reconciliation Board, General Treasury and Parliament. My opinion is not modified in respect of this matter.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

It is the responsibility of the Accounting Officer for the preparation of financial statements which presents fairly, in all material respects,in accordance with the Government Financial Regulations 150 and 151 and State Accounts Guideline 06/2024 dated 16 December 2024 as amended by 21 February 2025 and determination of such internal control that is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In terms of Sub Section 16(1) of the National Audit Act, No. 19 of 2018, the Department shall require to maintain proper books and records of all its income, expenditure, assets and liabilities to enable preparation of annual and periodic financial statements.

As per the requirement of Section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists and carry out periodic reviews to monitor the effectiveness of such systems and accrodingly make any alterations as required for such systems to be effectivley carried out.

1.5 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 the auditor's report that includes my opinion. Although reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with the Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud and 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 professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatements 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 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 internal control.

- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably in the financial statements with disclosures.

- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and the overall presentation of the financial statements with disclosures.

I communicate the Accounting Officer regarding the significant audit findings, major internal control deficiencies and other matters that have been identified during my audit.

1.6 Comments on the Finnacial Statements

1.6.1 Payment of Advances

(a) Even though payments from the advance accounts during the year stood at Rs. 997,000 as per the Treasury Printout SA 52, it had been stated as Rs. 474,536 being an understatement by Rs. 522,464 and even though payments through cross entries stood at Rs. 474,536 as per the Treasury Printout SA 52, it had been stated as Rs. 997,000 being an overstatement by Rs. 522,464 in the ACA 5 format in the financial statements.

(b) Even though cash credited to the advance account during the year stood at Rs. 985,210 as per the Treasury Printout SA 52, it had been stated as Rs. 218,000 being an understatement by Rs. 767,210, and even though receipts through cross entries stood at Rs. 218,000 as per the Treasury Printout SA 52, it had been stated as Rs. 985,210 being an overstatement by Rs. 767,210 in the ACA 5 format in the financial statements.

1.6.2 Imprest Balance

(a) Despite receipt of imprests from other sources stood at Rs.1,177,100 as per the Treasury Printout SA 71, it had not been stated in ACA 3 format in the financial statements.

(b) Despite settlement of imprests from expenditure stood at Rs.68,240,878 as per the Treasury Printout SA 71, it had been stated as Rs. 67,112,925 being an understatement by Rs.1,127,953 in ACA 3 format in the financial statements.

2. Report on Other Legal Requirements

I state the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

(a) The financial statements are consistent with the preceding year,

(b) The recommendations made by me on the financial statements of the preceding year had been implemented.

3. Financial Review

3.1 Expenditure Management

(a) A sum equivalent to Rs.11,718,665 was remained unspent of the total allocated amount of Rs. 62,610,000 pertaining to 13 recurrent expenditure heads and 03 capital expenditure heads, and it ranged between 10 to 71 percent.

(b) Even though Rs. 2,330,000 had been reserved through the supplementary estimates pertaining to the expenditure head of 231-1-1-0-1003-11, it was totally remained unspent at the end of the year under review and total unspent allocation was stood at Rs. 4,921,627. Pursuant to the letter no. DCB/AC/03/06/2024 dated 26 March 2024 of the Secretary, Department of the Debt Reconciliation Board addressed to the Director General of the National Budget, supplementary allocations were requested from the Department of National Budget to pay the cost of living allowance of Rs. 10,000 without being correctly identifying the required amount along with the remaining allocations.

(c) The unspent amount in respect of the expenditure head 231-1-1-0-1101-11 stood at 67 percent and the reasoning for the same was stated as minimum travelling expenses due to decentralization of functions as result of establishing Branch Boards. However, action had not been taken to establish Branch Boards during the year 2024. Given the fact that Branch Boards were established for the last time during 2022, the said reason could not be accepted by the Audit.

(d) The allocated amount of Rs.200, 000 in respect of the expenditure head 231-1-1-0-1401-11 had totally been remained unspent and the reasoning for the unspent was stated as there were no officers to obtain transport allowance. However, a vehicle had been reserved for the post to which travelling allowance is entitled and there were no other posts included in the approved cadre of the Department to which transport allowance is entitled.

(e) Even though reasoning for unspent amount of Rs. 2,068,000 in respect of the expenditure head 231-1-1-0-1404-11 which stood at 14 percent of the estimated amount was stated as delays in establishment of Branch Boards, the establishment of Branch Boards had not been included in the Action Plan of 2024.

(f) Even though reasoning for unspent amount of Rs. 71,360 in respect of the expenditure head 231-1-1-0-1506-11 which stood at 71 percent of the estimated amount was stated as amount remained unspent due to minimum amount of officers in the department who have obtained property loans, the same fact was mentioned as the reason for the unspent amount of this particular expenditure head during the year 2023. Accordingly, estimates had not been prepared by identifying the requirements accurately.

(g) Even though reasoning for unspent amount of Rs. 135,500 of the expenditure head 231-1-1-0-2401-11 which stood at 34 percent of the estimated amount was that unexpected postponing of the training programmes to 2025 by the training institutes, the training of staff had not been included in the Action Plan of 2024.

3.2 Non-compliance to the Laws, Rules and Regulations

Reference to the laws, rules and regulations		Non-Compliance
(a)	Section 5.4.11 and 5.4.12 of the Government Procurement Guidelines	Susequent to payment of money to cover VAT by the suppliers who have registered for VAT, it should be communicated to the Commisioner General of Inland Revenue with a copy to the Auditor General by 15th or before in the subsequent month, such details had not been sent.
(b)	Debt Conciliation (Amendment) Act, No. 4 of 2019	
i.	Section 1(1)	Even though Debt Conciliation Board shall consist of 11 members, there were only 09 members in the Board.
ii.	Section 8 (3)	Even though the Board shall consist of

		persons who have not less than ten years professional experience as an attorney-at-law or who hold or have hold a post of Class I in the Sri Lanka Administrative Service or in an All island Service, a member had been appionted for the Galle Branch Board contradictory to this procedure and a total sum of Rs.994,500 was paid as at 31 December of the year under review as membership allowance, travelling allowance and combined allowance.
(c)	In terms of Extra Ordinary Gazette Notification No. 1689/18 of Januray 21, 2011	It is stipulated that the Chairman and every member of the Board or Branch Board, in terms of Section 12 of the Public Administration Circular, shall be paid a combined allowance of Rs.500 when he is engaged in official duty away from his residence. When paying such combined allowance as per the Circular, the arrival and departure times had not been marked by the members of the Board in accordance with Section 4.4 of the chapter XIV of the Establishment Code, a payment of Rs. 1,909,000 was paid as combined allowance without verifying that how long they had been engaged in the work.

4. Operational Review

4.1 Performance

4.1.1 Not reaching the expected output level

(a) The actual number of pending cases to be settled as at 31 December 2024 stood at 745, and it was 36 percent of the total number of cases amounting to 2,058 which should have been settled during the year. Of the total number of cases to be settled, there remained 109 cases in the head office, 113 cases in the Branch Board of Colombo, 293, 154 and 76 cases in the Branch Boards of Gampaha, Kurunegala and Galle respectively. Accordingly, when comparing the total number of cases to be settled during the year, the highest percentage of remaining cases as at 31 December 2024 was reported from the Branch Board of Gampaha and it stood as 50 per cent.

(b) In terms of the time analysis presented by the Department on the pending cases as at 31 December 2024, 100 cases were pending for 03 to 05 years, 113 cases were pending for 05 to 10 years and 17 cases were pending for more than 10 years. Accordingly, there were 230 cases pending for more than 03 years without being settled, as a percentage it stood at 24 of the total number of 959 cases to be settled as at 31 December of the year under review.

(c) There were 06 cases pending as at 31 December 2024, which had been accepted up to 2009, and it comprised of cases which remained unsettled for more than 15 years.

4.1.2 Annual Performance Report

(a) Pursuant to the paragraph 12.1 of the Public Finance Circular No. 02/2020 dated 28 August 2020, the annual performance report should be tabled in Parliament within 150 days after the end of the financial year. However, the annual performance report of 2023 had been tabled in Parliament on 29 August 2024.

(b) The Performance Report had not been submitted with the financial statements in terms of the paragraph 10.2 of the Public Finance Circular No. 02/2020 dated 28 August 2020 and the Section 16(2) of the National Audit Act, No. 19 of 2018.

4.2 Procurement

(a) **Purchasing of 04 desktop computers**

Bids were invited from 05 selected institutions to purchase 04 desktop computers and only 03 institutions had submitted their bids. Even though processor requirement was mentioned as Intel Core i 3-12th Gen or i 5 as per the specifications, the selected supplier has submitted bids for i 3 and i 5 and it has not been able to clarify clearly during the audit that whether processor type mentioned by the remaining bidders in their bids was i 3 or i 5.

(b) **Procuring Fingerprint Machines for the Branch Offices**

The Technical Evaluation Committee for the procurement of 03 fingerprint machines at the expense of Rs. 195,000 for the Branch Offices should have been comprised of a Specialist on the subject in terms of Section 2.8.1 (b) of the Government Procurement Guidelines, the said Technical Evaluation Committee appointed on 31 January 2024 had not fulfilled the said condition. Further, subsequent to sending letters for inviting bids, the Secretary to the Deaprtment had appointed another Technical Evaluation Committee on 13 February 2024 and the specifiactions were prepared without being considered the warranty period granted for the fingerprint machines.

4.3 Public Officers giving Surety

As stipulated in Financial Regulation 880, Officers who are administratively responsible for or who under delegation entrusted with, and those who certify vouchers or sign cheques on the Government Account are required to give security in accordance with the Public Officers (Security) Ordinance (Cap. 612) for the faithful discharge of their duties and also in terms of the Circular No. 01/2011 dated 18 January 2011 of the Ministry of Justice. 15 officers who should give security accordingly, had not acted accordingly.

3.4 Shortfalls in Management

(a) The value of the water bills realting to the month of June 2024 was Rs.86,046. Given the delays on taking prompt action on this abnormal amount, a bill amounting to Rs.86,046 was received for the month of July 2024 also. Despite a new water meter was installed in July, a water bill amounting to Rs.62,634 received by the Kurunegala Branch Office for 04 months from August to November and payment for the same was made to Kurunegala Municipal Council. When this value is compared with the first six months of the year under review, it is comparatively much higher value.

(b) Even though Kurunegala Branch Board is entrusted with 14 judicial divisions out of 34 judicial divisions in the Country, there were 160 applications received for the year 2024 seeking loan settlements. Hence it is observed that there is less tendency of the general public towards submitting applications seeking the services of this Department due to lack of sufficient understanding among general public on the functions entrusted to this Department. Despite 09 awareness programmes had been conducted during the year, there were no any programme targeting the aforementioned region and implementation of awareness programmes even during this year also had not been included in the year's Action Plan.

6. Human Resources Management

6.1 Attached Cadre, Actual Cadre

Level	Approved Cadre	Actual Cadre	Vacancies/ (Excess)
Senior Level	02	01	01
Secondary Level	39	22	17
Primary Level	09	09	---
	50	32	18

(a) Even though an acting appointment should be made as a temporary measure only and until a substantive appointment is made in terms of paragraph 13.3 of Chapter II the Establishments Code of the Democratic Socialist Republic of Sri Lanka, the post of Accountant, being included under senior level has been vacant since 17 March 2021 and Accountant of the Ministry is attending to the duties of this post. A sum of Rs. 187,263 had been paid up to 31 December of the year under review as acting allowances.

(b) Even though 18 posts have been approved under the secondary level with respect to the Development Officer post, the actual cadre remained at 16 and thus shortage of 02 vacancies remained. Further, even though 15 posts have been approved for the post of Management Service Officer, the actual cadre remained at 06 and thus 09 vacancies were remained. Similarly, even though 06 posts have been approved for the post of Stenographer, there was no actual cadre remained thus whole cadre the said post remained vacant as at 31 December of the year under review.

Sgd./ U.N.Aluthgae
Senior Assistant Auditor General
for Auditor General (Actg.)

Chapter 04

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	90%-100%	75%-89%	50%-74%
Motivation of the Staff	-	75%	-
Service Delivery of the Department and Publicity received	-	85	-
Productivity of the service delivered by the Department	-	80%	-

Chapter 05

Performance of the Achieving the Sustainable Development Goals

5.1 Indicate the Identified Sustainable Development Goals.

Goals/ Objectives	Targets	Indicators of the achievement	Progress of the achievement to date		
			0%-49%	50%-74%	75%-100%
To reach settlements relating to the outstanding loans between parties which have been obtained on the security of conditional transfer deeds and mortgage deeds of immovable property.	Expansion and extending the services delivered to the public by the Debt Conciliation Board.	To establish Branch Boards of the Debt Conciliation Board in Gampaha, Kurunegala and Kegalle Districts and also new Branch Board in the Colombo District.			85%

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals (SDGs)

The Branch Boards of the Debt Conciliation Board have already been established and maintained in the Districts of Gampaha, Galle and Colombo.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)
Senior	02	01 01 (Acting)	01
Tertiary	no	no	no
Secondary	39	24 (Attached 2)	17
Primary	09	09	0

6.2 Briefly state how the shortage or excess in human resource has been affected on the performance of the Institute.

The vacancies existing in the department have significantly impacted on the efficient and effective service delivery to the public.

The vacancies, which had been existed in the post of stenographers for a long period of time, were filled during the year 2024 and 6 stenographers were recruited.

Due to the fact that there was not sufficient number of employees to cover the subjects relevant to the Department, one employee has to attend several subject matters. Therefore, there were hindrances to provide the services of the Department efficiently. As of now, 01 vacancy in the post of Accountant, 09 vacancies in the post of Management Service Officer and 02 vacancies in the post of Development Officer are existing. Despite the fact that approved cadre for the Department stands at 50, it is essential to keep 02 cadres for the post of stenographer and 02 cadres for the post of Office Assistants in the Brach Offices in order to maintain efficient service delivery.

6.3 Development of Human Resource

Name of the Programme	No. of officers Trained	Duration of the Programme	Total Investment (Local)	Nature of the Programme (Local/ Foreign)	Output/ Knowledge Gained
Government Payroll System	02	01 day	39,000.00	Local	Compiling Salary particulars
Discipline and Office Ethics for Drivers and Office Assistants	03	02 days	39,000.00	Local	Discipline and Office Ethics
Safe, Scientific and Economical Driving	01	01 day	6000.00	Local	Eco friendly Driving
Financial Regulations	01	01 day	7000.00	Local	Basic Knowledge on Financial Regulations
Annual Board of Survey and Disposal of Assets	03	02 days	39,000.00	Local	Stores Management and Disposal of Assets
Public Procurement Procedures	01	01 day	40,000.00	Local	Procurement Guidelines
Office Ethics and Discipline for those who serve in the Office Employees' Service	01	02 days	13,000.00	Local	Office Ethics of the Office Employees' Service
Preparation of Documents with MS Word	02	01 day	15,500.00	Local	Basic Knowledge on MS Word
Expenditure and Payment Procedure	02	01 day	27,000.00	Local	Preparing Vouchers
Implementation of Public Accounting System & Preparation of Final Accounts	02	02 days	26,000.00	Local	Basic Knowledge on the Financial Statements
Disciplinary Procedures	01	02 days	13,000.00	Local	Basic Disciplinary Procedure of the Public Officers
Total			264,500.00		

By directing the officers to training programmes that will be useful to enhance their knowledge and skills relating to respective subject areas, they will be able to discharge their duties pertaining to relevant subject matters with enhanced efficiency and which will in turn helps to enhance the overall institutional performance.

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Non-Complied)	Brief Explanation for Non-Compliance	Corrective Actions proposed to avoid Non-Compliance future
1	**The following Financial Statements / Accounts had been submitted on due dates.**			
1.1	Annual Financial Statements	Complied		
1.2	Advance to Public Officers Account	Complied		
1.3	Trading and Manufacturing Advance Account (Commercial Advance Accounts)	Not Complied		
1.4	Stores Advance Account	Not Complied		
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
2	**Maintenance of Books and Registers (F.R. 445)**			
2.1	Fixed Assets Register has been maintained and updated in terms of Public Administration Circular 267/2018.	Complied		
2.2	Personal Emoluments Register/Personal Emoluments Cards has been maintained and updated	Complied		
2.3	Register of Audit Queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit Reports has been	Not Complied	There's no Internal Audit	

	maintained and updated.		Division in this Department. Internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
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 updated.	Complied		
2.7	Inventory Register has been maintained and updated.	Complied		
2.8	Stocks Register has been maintained and updated.	Complied		
2.9	Register of Losses has been maintained and updated.	Complied		
2.10	Commitment Register has been maintained and updated.	Complied		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated.	Complied		
3	**Delegations 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 a manner	Complied		

	so as to pass each transaction through two or more officers.			
3.4	The controls has been adhered to by the Accountants in terms of the State Accounts Circular No. 171/2004 dated 11.05.2014 pertaining to use the Government Payroll Software Package.	Complied	.	
4	**Preparation of Annual Plans**			
4.1	The Annual Action Plan had been prepared.	Complied		
4.2	The Annual Procurement Plan had been prepared.	Complied		
4.3	The Annual Internal Audit Plan had been prepared.	Complied	Since there is no Internal Audit Division in this Department, internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
4.4	The annual estimate has been prepared and submitted to the Department of National Budget on due date.	Complied		
4.5	The annual cash flow has been submitted to the Department of Treasury Operations on time.	Complied		

5	**Audit Queries**			
5.1	All the audit queries have been replied within the time specified by the Auditor General.	Complied		
6	**Internal Audit**			
6.1	The Internal Audit Plan had been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) and DMA/1-2019.	Not Complied	Since there is no Internal Audit Division in this Department, internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
6.2	All the internal audit reports had been replied within one month.	Complied		
6.3	Copies of the all internal audit reports had been submitted to the Management Audit Department in terms of Sub Section 40(4) of the National Audit Act, No.19 of 2018.	Not Complied	Since there is no Internal Audit Division in this Department, internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	

6.4	All the copies of internal audit reports had been submitted to the Auditor General in terms of Financial Regulation 134(3).	Not Complied	Since there is no Internal Audit Division in this Department, internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee were held during the year as per the DMA Circular 2019-1.	Complied		
8	**Asset Management**			
8.1	The information about purchase of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable Liaison Officer has been 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 the Public Finance Circular No. 05/2016.	Complied		
8.4	The excess and deficits that were disclosed through the Boards of Survey and other relating recommendations, actions were carried out during the period specified in the Circular.	Complied		
8.5	The disposal of condemned articles had been carried out in terms of F.R. 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 within a period of less than 6 months after condemning.	Not Complied		
9.3	The Vehicle Log Books had been maintained and updated.	Complied		
9.4	The action has been taken in terms of FR 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the Vehicle Log books has been transferred after the	Complied		

	lease term.			
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 been existed in the year under review or carried forward from previous years had been settled.	Complied		
10.3	The action had been taken regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made in terms of Financial Regulations and those balances had been settled within one month.	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limits.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1).	Not Complied		
12	**Advances to Public Officers' Account**			
12.1	The limits had been complied with.	Complied		
12.2	A time analysis had been carried out on the loans in arrears.	Complied		
12.3	The loan balances in arrears for over one year had been settled.	Complied		

13	**General Deposit Account**			
13.1	The action had been taken as per F.R 571 in relation to disposal of lapsed deposits.	Complied		
13.2	The Control Register for general deposits had been updated and maintained.	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book has been remitted to TOD at the end of the year under review.	Complied		
14.2	The ad – hoc imprests issued as per F.R 371 had been 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 crediting to the deposit account.	Complied.		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176.	Complied.		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre.	Complied.		
16.2	All members of the staff	Complied.		

	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 Regulations.	Complied.	Since there is no separate website for this Department and information pertaining to this Department is published in the website of the Ministry of Justice.	
17.2	Bi – annual and Annual reports have been submitted as per Section 08 and 10 of the RTI Act.	Complied		
18	**Implementing the Citizens Charter**			
18.1	A Citizens Charter / Citizens Client's Charter has been formulated and implemented by the Institution in terms of the Circulars No. 05/2008 and 05/2008 (1) of the Ministry of Public Administration and Management.	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3	Complied		

	of the Circular.			
19	**Preparation of the Human Resource Plan**			
19.1	A Human Resource Plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan.	Complied		
19.3	Annual Performance Agreements have been signed for the entire staff based on the format given in Annexure 01 of the aforesaid Circular.	Complied		
19.4	A senior officer has been 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		