



Performance Report for the Year 2021

**Department of Legal Affairs
Ministry of Finance, Colombo 01**

Annual Performance Report for the year 2021

Department of Legal Affairs

Expenditure Head No 323

Contents

Chapter 01 – Institutional Profile/Executive Summary

Chapter 02 – Progress and the Future Outlook

Chapter 03 – Overall Financial Performance for the Year

Chapter 04 – Performance Indicator

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

Chapter 06 – Human Resource Profile

Chapter 07 – Compliance Report

Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

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

1.2. Vision, Mission, Objectives of the Institution

Vision

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

Mission

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

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

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

Objectives

1. Provide professional support for the other Departments of Ministry of Finance by being an intercede among Attorney General's Department, Department of Legal Draftsman and other regulatory agencies and multilateral and bilateral service providers.
2. Provide necessary instructions and assistance to the Ministry of Finance, General Treasury and other departments under the Ministry for carry out duties regularly within the legal framework.
3. Carry out the related works regarding the cases and complaints against the officials of Ministry of Finance, General Treasury and affiliated Departments.

1.3. Key Functions

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

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

I. Functions Relating to Litigation

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

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

Details of Legal Proceedings during the year 2021

	Cases Carried forward from 31.12.2020	Number of Cases Referred during 2021	Number of Cases Concluded as at 31.12.2021	Number of Cases Pending as at 31.12.2021
Supreme Court	223	57	00	280
Court of Appeal	73	65	01	137
High Court	08	04	00	12
District Court	11	01	00	12
Human Rights Commission	01	00	00	01
Administrative Appeals Tribunal	00	00	00	00
Magistrate's Court	00	02	01	01
Labour Tribunals	00	00	00	00
Total	316	129	02	443

II. Providing Legal Advice

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

**Details of files referred to the Attorney General's Department for advice/
Legal Affairs Department for observations during the year 2020.**

Number of Pending Files referred until 31.12.2020 (Other than Agreements)	Number of Files received from 01.01.2021 to 31.12.2021	Number of Files pending until 31.12.2021
09	03	12

III. Agreements and Related Matters

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

IV. Enactment of laws and Regulations

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

Acts Passed by the Parliament in 2020 and amendments in progress

1. Appropriation (Amendment) Act, no. 26 of 2021
2. Appropriation Act, No. 30 of 2021
3. Securities and Exchange Commission of Sri Lanka Act No. 19 of 2021
4. Amendments to the Sri Lanka Accounting and Auditing Standards Act, No. 15 of 1995
5. Demutualization of the Colombo Stock Exchange Bill
6. Secured Transaction Bill

7. Amendment to the Financial Transactions Reporting Act No. 06 of 2006
8. Prevention of Money Laundering Act, No. 5 of 2006
9. Convention on the Suppression of Terrorist Financing Act, No. 25 of 2005
10. Debt Recovery (Special provisions) Act No 02 of 1990
11. Amendment to the Bank of Ceylon Ordinance No. 53 of 1938
12. Local Treasury Bill Ordinance
13. Registered Stocks and Security Ordinance
14. Proposed Amendments to the Regulation of Insurance Industry Act No. 43 of 2000
15. The Establishment of the “ Credit Regulatory Authority”
16. Amendment to the Company Act
17. Excise (Special Provisions) (Amendment) Bill
18. Amending to the Institute of Certificate management Accountants of Sri Lanka Act No. 23 of 2009
19. Lady Lahore Loan Fund (Board of Trustees) (Amendment) Bill
20. Sri Lanka Insurance Institute (Incorporation) Bill

V. Submit Observation to the Cabinet Memorandum

Another function of this department is to prepare observations for the cabinet memoranda submitted to the Cabinet of Ministers by various departments, on certain legal matters. In year 01.01.2021 to 31.12.2021 the Department has submitted **229** observations for Cabinet Memoranda submitted by various ministries.

VI. Registration of Companies and Associations

Associations registered by the Department of Legal Affairs in the year 2021

The Registrar of Companies has been gazetted under the purview of the Ministry of Finance by the Gazette Notification No. 2156/3 dated 30.12.2019 and the approval of the relevant Minister should be gazetted in terms of Section 3 (b) of the Societies Ordinance. Accordingly, the societies gazetted with the approval of the Minister of Finance are as follows.

1. Viduli, Punarjanani Balashakthi Paribhogika Sangamaya
2. Waraya Civil Saviya Subha Sadhaka Sangamaya

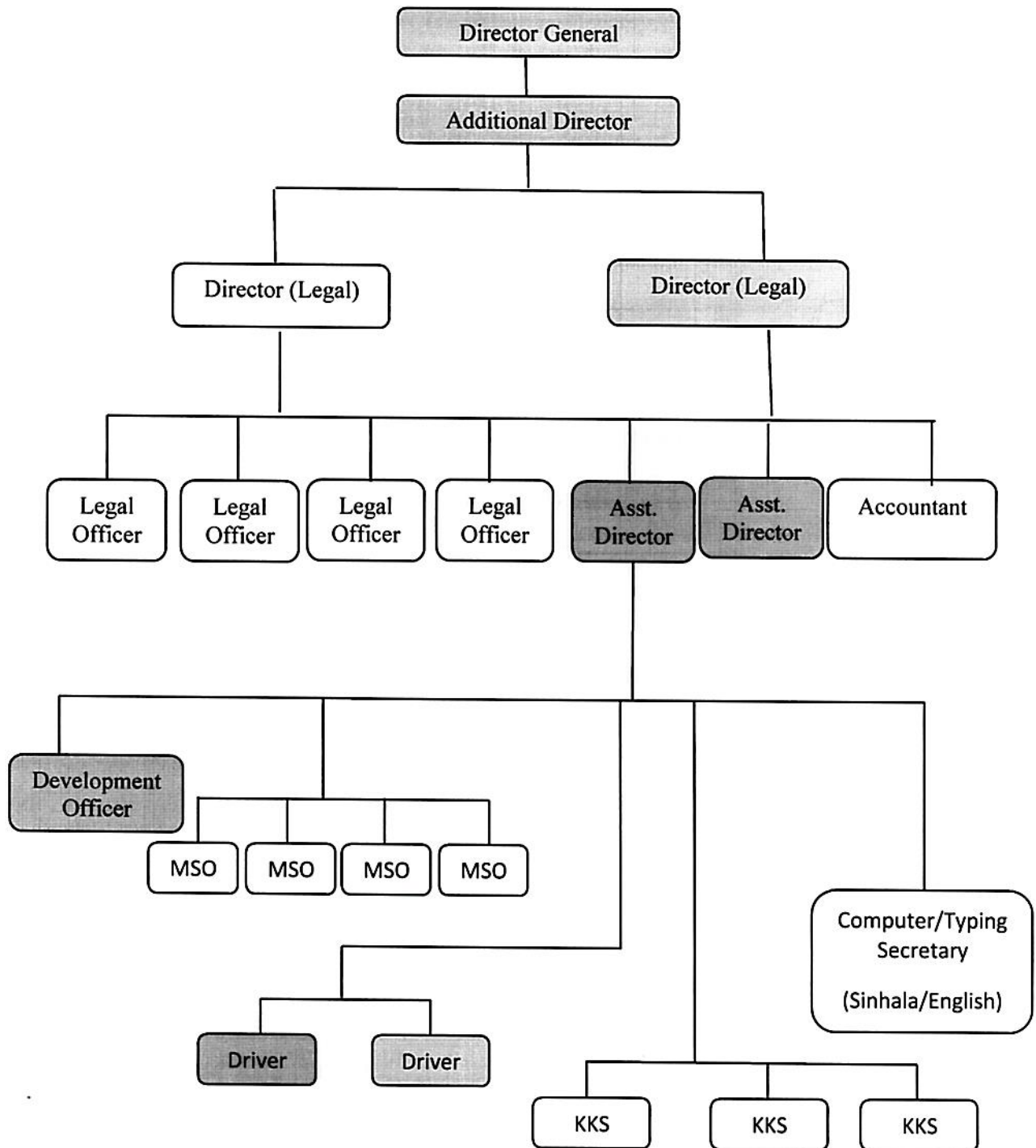
3. Sri Lanka Music Composers and Directors Association
4. Universal mind Training Centre
5. S.L. Tourist Chauffeurs Unity
6. Peoples Coexistence Society Limited
7. Kadawatha Metro Shop/Apartment Owners Association
8. Samaja Madhaya Sansadaya
9. Freedom Foundation
10. Hardy Agro Professionals
11. Cooray Padanama
12. Deshiya Wiyapara Surekeme Sabawa
13. Western Province Gem Merchant Association of Lanka
14. HNB Retired Employees Association
15. Samastha Lanka Pala Thawan Himiyange Maha Sangamaya
16. Ekabadda Weli Goda Damannange Sangamaya
17. Sri Lanka Paramparika Vaidya Sangamaya
18. Sri Lanka Tourist Vehicles Owners' Association

Other functions

1. Preparation of the Reform Initiatives Chapter for the Annual Report of the Ministry of Finance.
2. Assisting to finalize the reports prepared by the Ministry of Finance in terms of the provisions of certain Acts.
3. Officials of the Legal Affairs Department are called upon to serve as members when appointments are made to the Technical Evaluation Committees and Procurement Committees.
4. In order to enhance the knowledge and expertise of the staff on related subjects, arrangements have been made for the officials of the Legal Affairs Department to participate in local training (Online) programmes.

5. The Legal Affairs Department maintains a Data Base for files relating to legal proceedings and opinions on related matters, obtaining legal opinions of the Hon. Attorney General on agreements forwarded by the External Resources Department and other Departments, local training (Online) participation and Assets Register and Leave register of the department.

1.4. Organizational Chart



Vacant posts



1.5. Main Divisions of the Department

N/A

1.6. Institutions/Funds coming under the Ministry/Department/Provincial Council

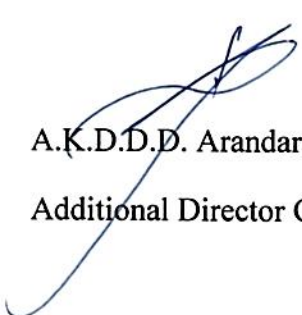
N/A

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

N/A

Chapter 02 – Progress and the Future Outlook

The Committee on Public Accounts (COPA) annually evaluates the public accounting system, financial control and performance of government agencies through the computerized networking system. It has also been able to pass bills submitted to Parliament for approval. Also, the content of the Acts that have been approved have directly affected the local economic growth. It has also directly contributed to the improvement of the financial position of the Department of the Registrar of Companies by intervening in granting legal approvals for the registration of Societies.



A.K.D.D.D. Arandara

Additional Director General

A. K. D. D. D. Arandara
Additional Director General
Legal Affairs Department
Colombo 01

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

3.1 Statement of Financial Performance

ACA -F

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

		Rs.		
Budget (2021)	Note	Actual 2021	2020	
0	Revenue Receipts	0	0	
0	Income Tax	1	0	
0	Taxes on Domestic Goods & Services	2	0	ACA
0	Taxes on International Trade	3	0	
0	Non Tax Revenue & Others	4	0	
0	Total Revenue Receipts (A)	0	0	
0	Non Revenue Receipts	0	0	
0	Treasury Imprests	15,105,000	11,997,000	ACA
0	Deposits	4,425	4,725	ACA
0	Advance Accounts Other Main Ledger Receipts	751,619	864,298	ACA
0	Total Non Revenue Receipts (B)	15,861,044	12,866,023	
0	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	15,861,044	12,866,023	
	Remittance to the Treasury (D)	616,251	120,996	
	Net Revenue Receipts & Non Revenue Receipts E= (c) – (D)	15,244,793	12,745,027	
	Less: Expenditure Recurrent Expenditure Wages, Salaries & Other Employment Benefits	5	0	
14,200,000.00				

3,450,000.00	Other Goods & Services	6	12,339,400	11,150,002	ACA-
	Subsidies, Grants and				
400,000.00	Transfers	7	2,090,014	1,132,990	
-	Interest Payments	8	172,441	221,282	
	Other Recurrent				
-	Expenditure	9	0	0	
18,050,000.00	Total Recurrent Expenditure (F)		14,601,855	12,504,274	
	Capital Expenditure				
	Rehabilitation & Improvement of Capital Assets				
-	Assets	10	0	0	
	Acquisition of Capital Assets				
500,000.00	Assets	11	497,798	32,500	
	Capital Transfers				
-	Acquisition of Financial Assets	12	0	0	ACA-2
0	Assets	13	0	0	
300,000.00	Capacity Building	14	10,000	0	
	Other Capital Expenditure				
-	Expenditure	15	0	0	
800,000.00	Total Capital Expenditure (G)		507,798	32,500	
	Deposit Payments		4,425	4,725	ACA
	Advance Payments		783,607	659,980	ACA
	Other Main Leger Payments		0	0	
	Total Main Ledger Expenditure (H)		788,7032	664,705	
	Total Expenditure I = (F+G+H)		15,897,685	13,201,479	
	Balance as at 31st December J = (E-I)		(652,892)	(456,452)	
	Balance as per the Imprest Reconciliation		(652,892)	(456,452)	ACA
	Statement		0	0	ACA
18,850,000.00	Balance as at 31st December 2020		(652,892)	(456,452)	

3.2 Statement of Financial Position

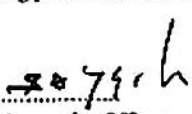
ACA-P

Statement of Financial Position As at 31st December 2021

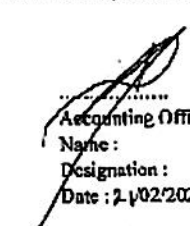
Non Financial Assets		
Property, Plant & Equipment	ACA-6	6,830,639
Financial Assets		
Advance Accounts	ACA-5(a)	2,179,936
Cash & Cash Equivalents	ACA-3	-
Total Assets		9,010,575
Net Assets / Equity		
Net Worth to Treasury		2,179,936
Property, Plant & Equipment Reserve		6,830,639
Rent and Work Advance Reserve	ACA-5(b)	-
Current Liabilities		
Deposits Accounts	ACA-4	-
Unsettled Imprest Balance	ACA-3	-
Total Liabilities		-

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 19 to 51-2 and Notes to accounts presented in pages from 52 to 59 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

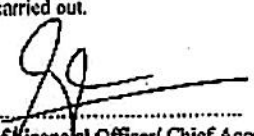
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively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


Chief Accounting Officer
Name :
Designation :
Date : 22/02/2022

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


Accounting Officer
Name :
Designation :
Date : 24/02/2022

A. K. D. D. Arandara
Additional Director General
Legal Affairs Department
Colombo 01


Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 24/02/2022

Dharmapriya Kalubogoda
Accountant
Legal Affairs Department
Colombo 01.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December-2019

	Actual Current Year Rs.	Previous Year Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	0	0
Fees, Fines, Penalties and Licenses	0	0
Profit	0	0
Non Revenue Receipts	0	0
Revenue Collected on behalf of other Revenue Heads	651,716	590,730
Imprest Received	15,105,000	11,997,000
Recoveries from Advance	568,889	376,438
Deposit Received	4,425	4,725
Total Cash generated from Operations (A)	16,330,030	12,968,893
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	14,425,614	12,267,652
Subsidies & Transfer Payments	172,441	221,282
Expenditure incurred on behalf Other Heads	0	100,338
Imprest Settlement to Treasury	616,251	120,996
Advance Payments	603,501	221,400
Deposit Payments	4,425	4,725
Total Cash disbursed for Operations (B)	15,822,232	12,936,393
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(Bb)	507,798	32,500
<u>Cash Flows from Investing Activities</u>		
Interest	0	0
Dividends	0	0
Divestiture Proceeds & Sale of Physical Assets	0	0
Recoveries from On Lending	0	0
Total Cash generated from Investing Activities (B)	0	0
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	507,798	32,500

Total Cash disbursed for Investing Activities (E)	507,798	32,500
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(507,798)	(32,500)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	0
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	0	0
Foreign Borrowings	0	0
Grants Received	0	0
Total Cash generated from Financing Activities (H)	0	0
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	0	0
Repayment of Foreign Borrowings	0	0
Total Cash disbursed for Financing Activities (I)	0	0
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	0	0
Net Movement in Cash (K) = (G) + (J)	0	0
Opening Cash Balance as at 01st January	0	0
Closing Cash Balance as at 31st December	0	0

3.4 Notes to the Financial Statements

Not Applicable

3.5 Performance of the Revenue Collection

Rs. ,000					
Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
		Not Applicable			

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	18,050,000.00	18,050,000.00	14,601,855.00	81%
Capital	800,000.00	800,000.00	507,798.00	63%

3.7 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2020	Balance as per financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	6,830,639.00	7,593,337.00	-	100%
9152	Machinery and Equipment				
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				

3.8 Auditor General's Report**

** The final audit report dated 21st June 2022 issued by the Auditor General, when presented to Parliament, was scanned (SCAN) and attached hereto.

Chapter 04 – Performance indicators

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

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

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

5.1 Indicate the Identified respective Sustainable Developments Goals

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

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

This department is not directly involved.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	11	07	04
Tertiary	-	-	-
Secondary	06	05	01
Primary	05	03	02

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

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

6.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/ Local)	Output/ Knowledge Gained*
			L	F		
E Payroll Training Program	03	01 day			Local	Statues of the New E Payroll System

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A		
1.4	Stores Advance Accounts	N/A		
1.5	Special Advance Accounts	N/A		
1.6	Others			
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		

2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	N/A		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	N/A		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government	Complied		

	Payroll Software Package			
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National	Complied		

	Audit Act No. 19 of 2018			
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		

8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	N/A		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	N/A		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	N/A		
9.3	The vehicle logbooks had been maintained and updated	N/A		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	N/A		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	N/A		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	N/A		
10	Management of Bank Accounts			

10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	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	N/A		
13	General Deposit Account			

13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	N/A		
13.2	The control register for general deposits had been updated and maintained	N/A		
14	Imprest Account			
14.1	The balance in the cash book 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	Compiled		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Compiled		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	N/A		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	N/A		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	N/A		
16	Human Resource Management			
16.1	The staff had been paid	Compiled		

	within the approved cadre			
16.2	All members of the staff have been issued a duty list in writing	Compiled		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Compiled		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	N/A	This department has no direct services to the general public	The Citizens client's charter will be prepared in future for the servicers that the department is providing to the government

				institutions
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	N/A	-	
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Compiled		
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	Compiled		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Compiled		
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	Compiled		

20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

The end