

PERFORMANCE REPORT

2019

DEPARTMENT OF COOPERATIVE DEVELOPMENT

Message of the Commissioner of Co-operative Development and Registrar of Co-operative Societies

It is with pleasure forwarding the performance report prepared for the year 2020 of the Department of Co-operative Development (Line) dedicated for upgrading the Co-operative movement which was established to empower Sri Lankan community.



“Co-operative as a Public Enterprise for Sustainable Development” having made the vision, the Department of Co-operative Development has broadly involved to fulfil the prime objective of development of Co-operative movement. Further, the Department is undeniably so connected to the normal lifestyle of Sri Lankan community. The structure and the role of the Department, internal administration, human resource development, audit and legal affairs are described within the content of the performance report.

The mission of the Co-operative Development Department of the is Wider Intervention for Building Good Governance in the Cooperative Societies by Encouraging and developing of Cooperative Movements in Sri Lanka as a People's Enterprise

Department of Co-operative Development rendered invaluable service and played pilot role within the Co-operative movement and it could be obtained sound understanding about the Department to the users with reference this performance report.

I would like to extend my fullest gratitude to everyone who work joining hands with me for making all the functions of the Department successful. In addition, I express my special thanks to Hon. Minister of Internal Trade, Food Security and Consumer Welfare and Secretary to the Ministry of Internal Trade, Food Security and Consumer Welfare, Provincial Commissioners and all the staff including staff officers of this Department and all Co-operative Societies throughout the Island.

Further, I wish that all the Co-operatives may have strength, courage, and opportunity to achieve all the sustainable development expectations of Sri Lankan community and world community.

Suvinda S. Singappuli,
Commissioner of Co-operative Development and
Registrar of Co-operative

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CHAPTER 01 - Institutional Profile / Summary of Implementation

1.1 Introduction

The co-operative movement in Sri Lanka started in 1906 as a credit society. By now, 115 years have passed for the Sri Lanka Co-operative Movement. At present the co-operative movement in Sri Lanka is spread across a wide range of sectors and held strong as a social organization that works closely with the community life.

Department of Co-operative Development established in 1930 to regulate and guide the co-operative movement in the country provides a closer service to the Co-operative Societies for the promotion of the Co-operative Movement even now it is continuing its activities in the face of various obstacles. Department of Co-operative Development established in 1930 to regulate and guide the co-operative movement in the country and even now it is continuing its activities in the face of various obstacles, provides a closer service to the Co-operative Societies for popularize the cooperative movement. In accordance with the powers vested in the Commissioner / Registrar of Co-operative Development by the Co-operative Societies Act No. 5 of 1972 and the Co-operative Societies Rules of 1973, the development, directing and guidance of the Co-operative Movement is currently carried out by the Department of Co-operative Development located at No. 330, Union Place, Colombo 02 under the State Ministry of Co-operative Services, Marketing Development and Consumer Protection.

At present, it is committed to achieving the stated objectives of the “Vision of Prosperity” policy statement in order to provide a more unique service and for that the leadership is provided by the Commissioner of Co-operative Development and the Registrar of Co-operative Societies, Suvinda S. Singappuli.

In addition to the statutory functions assigned to the Department of Co-operative Development by the Co-operative Societies Act, working with coordinating the Provincial Co-operative Development Departments of taking the initiative whenever necessary to intervene for the development of the country and the welfare of the community in a timely manner can be mentioned as a special mission performed by the Department at all times.

Also, to be a strength to the Provincial Co-operative Development Departments to direct the Co-operative Society in a very systematic manner to provide relief to the general public by directly intervening in any disaster situation that arises in the country will be taken as an additional main functions performed by this department..

This presents the 2019 Annual Performance Report of the Department of Co-operative Development prepared under Public Finance Circular No. 02/2020.

1.2 Vision, Mission and the objectives of the Department

Department of Cooperative Development

Vision

Co-operative as a Public Enterprise for Sustainable Development

Mission

Wider Intervention for Building
Good Governance in the Cooperative Societies
by Encouraging and developing of
Cooperative Movements
in Sri Lanka as a Public Enterprise

1.3 Main Functions

Prime Functions of the Department of Cooperative Development

1. Registration of Inter provincial and all Island Level Cooperative societies.
2. Monitoring functions of the registered cooperative societies and perform development related activities.
3. Steering the activities of Co-operative Movement within the national movement by coordinating The Provincial Department of Cooperative Development.
4. Providing assistance to activities of the national Cooperative development processes.
5. Providing the constructive contribution for implementation of public national policies.

Other Functions

1. Statutory functions of the Cooperative Societies

- i. Registration of Societies.
- ii. Amalgamation and separation of Cooperative Societies and federations.
- iii. Membership related activities.
- iv. Granting Approval of by-laws and by-law amendments.
- v. Supervision of the election relevant activities of the Co-operative Societies
- vi. Calling for annual general meetings and decision of legitimacy status.
- vii. Dissolution of registered co-operative societies
- viii. Arbitration activities and empowerment of court proceedings.
- ix. Conducting of annual auditing of cooperative societies and federations.

2. Management activities

- i. Appointment of Board members and Board of Directors
- ii. Supervision of accounting activities
- iii. Auditing
- iv. Conducting normal/special investigations as per the provisions of the Co-operative Act
- v. Providing advices on management and education activities.

3. Coordination activities

- i. Coordination activities with the State Ministry of Co-operative Services, Marketing Development and Consumer Protection and other public institutions and other private enterprises.
- ii. Supporting to the State Ministry of Co-operative Services, Marketing Development and Consumer Protection and other public institutions for coordination activities with the Ministers of Provincial Department of Cooperative Development, Secretaries of the Ministries, Commissioners and Registrars of Provincial Departments of Cooperative Development
- iii. Cooperation with the international cooperative alliance and other international cooperative institutions.
- iv. Cooperation with the Central Bank of Sri Lanka in respect of cooperative rural banks and cooperative financial institutions.
- v. Cooperation with the Central Bank of Sri Lanka and Department of Census and Statistics in respect of statistics on cooperative Societies.
- vi. Coordination for implementation of Government Concessionary programs as necessary on behalf of the Government.
- vii. Cooperation with the Cooperative Societies.

4. Development activities

- i. Conducting development activities in national and provincial level according to the annual budget allocations.
- ii. Performing activities relevant to ensure good governance of the co-operative societies and federations
- iii. Providing consultative services relevant to the development for advancement of the co-operative societies and federations
- iv. Supervision of financial and operational activities of the co-operative societies and federations
- v. Implementation of development projects.
- vi. Providing grants and support for development projects.
- vii. Providing guidance for development programs and coordination of development programs.
- viii. Human resource development in the Department and cooperative field.
- ix. Welfare activities of employees and officers.

5. Control of Funds

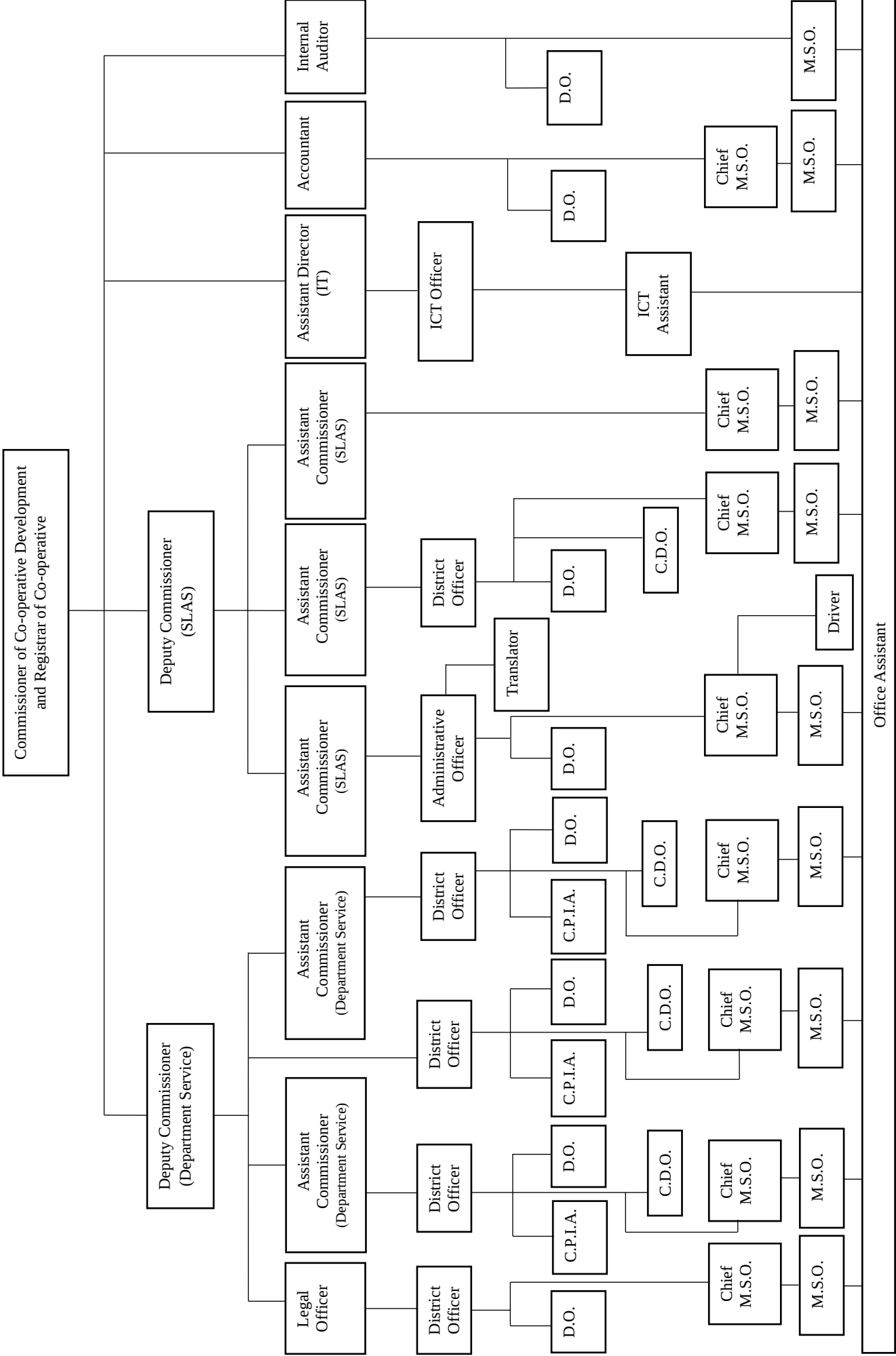
- i. Management and control of cooperative fund and cooperative surplus fund operated under the Department.
- ii. Collection of allocated contributory funds of the statutory societies subsequent to the annual audit.
- iii. Granting loans and aids for development projects and trainings of cooperative societies.
- iv. Recovery of loans.
- v. Investment of funds in productive manner.

6. Internal administration and Management activities.

- i. General administration
- ii. Human resource management
- iii. Improvement of performance of the Department.
- iv. Assets Management

1.4 Organizational Structure

Organizational Structure of Department of Cooperative Development



1.5 Regional Offices of the Department

There are no regional offices in the department.

1.6 Institutions / Funds under the Department

Co-operative Development Fund

This fund which was established under the series of orders published in the Government Gazette No 10086 dated 24.03.1950 imposed under the section Co-operative ordinance (107 Authority) is contributed by Co-operative Societies and all island Co-operative Societies registered under the Department.

Co-operative Surplus Fund

This fund was constituted in terms of the provisions of the section 57(3) of the Co-operative Society Act No 5 of 1972 and financed by utilization of the balance of the surplus which is remained after the liquidation of registered society stipulated from 44(i) to 44(iii) in the special Gazette No 93/5 dated 10.01.1974 and any amount which had not been claimed by any creditor of this society for his rights under his owned entitlement at the time of the dissolution of assets.

1.7 Information on foreign aided projects

There are no foreign aided projects under the department.

CHAPTER 02 - Progress and Future Vision

Important events in the year 2019

Several significant events took place in the administration structure of this department in the year 2019.

In the middle part of the year 2019 Mr. Suwinda S. Singappuli assumed duties as new commissioner of cooperative development and registrar of cooperative society it was possible to Extended two officers on contract basis for 02 vacancies of assistant commissioner which remain as a big shortcoming for this department. With appointments of such officers with perfect competencies for the posts of deputy commissioner and assistant commissioner in the division of Administration, performing of duties in the department was become more convenient. Similarly, with the Establishment of Internal Audit division of this department in this year, a female officer appointed on permanent basis.

Similarly, assignment of an officer to the department who received appointment to the post of assistant director- information technology which remains as a big shortcoming to the Information Technology Division that was built up adding new technological knowledge to lead the co-operative movement, going ahead competing with the private sector, was a special event taken place in the year.

Further, few number of officers who received new appointments in the public Management assistant service Grade III and officers who received new appointments in office assistant service grade III joined the service of this department in the year 2019 to carry out their duties for the benefit of the Co-operative Movement. Also, Co-operative Development Officers and officers in public management assistant service left the department for transfers and came to the department on transfers.

In addition, the launch of the National Policy on Co-operative Movement at the 97th International Co-operative Day National Festival can be mentioned as a significant contribution made to the Co-operative Movement.

Preparation of Annual Statistical Report prepared by the Department incorporating the details of the entire Co-operative Movement with the assistance of the Department of Census and Statistics and an initiation was taken to compile statistical data to identify the contribution of the co-operative sector to the Gross domestic product.

New Appointments and Employees Inward Transfer

No	Name	Designation	Date of Appointment/ Transfer
01	Mr.M.R. Imthiyas	Driver	2019.01.01
02	Ms.S.V.W. Dissanayakge	Development Officer	2019.03.05
03	Ms.J.A.G.D.N. Jayakody	Public Management Assistant	2019.04.04
04	Mr.K. Tharmalingam	Translator (contract basis)	2019.05.06
05	Mr.Suwinda.S.Singapuli	Commissioner of the Cooperative Development / Registrar	2019.06.11
06	Mr.T.M.E.H. Sarachchandra	Accountant	2019.07.01
07	Mr.K.A.H. Mavinda	Information and Communication Technology Assistant	2019.07.01
08	Ms.A.A.T.K.K. Amarasinghe	Information and Communication Technology Assistant	2019.07.01
09	Mr.H.R.D. Bandara	Development Officer	2019.07.04
10	Mr.D.D. Ranthaniya	Development Officer (Graduate Trainee)	2019.08.06
11	Mr.R.W.S.K. Samarasinghe	Development Officer (Graduate Trainee)	2019.08.07
12	Ms.M.D. Wijekoon	Development Officer (Graduate Trainee)	2019.08.07
13	Mr.L.G.N.D. Somapala	Assistant Commissioner	2019.09.02
14	Mr.G.A.G.S.P. Ganeyarachchi	Development Officer	2019.12.20

Employees out ward Transfer and Termination of service

No	Name	Designation	Effective date outward transfer
01	Mr.M.R. Imthiyas	Driver	2019.02.01
02	Mrs.S.D.N. Fernando	Development Officer	2019.03.18
03	Ms.H.B.S. Piumika	Public Management Assistant	2019.04.04
04	Mr.P.G.S. Hemachandra	Public Management Assistant	2019.05.02
05	Ms.P.Y.N.Udayangani	Public Management Assistant	2019.06.10
06	Mr.S.L.Naseer	Commissioner of the Cooperative Development / Registrar	2019.06.11
07	Ms.N.A.N. Jayathilaka	Office Assistant	2019.07.02
08	Ms.U.L.N. Dhananjali	Public Management Assistant	2019.07.03
09	Ms.R.A.P. Hansani	Cooperative Development Officer	2019.08.01
10	Mr.K.A.D.S.Abeyrathna	Office Assistant	2019.12.13

Retirement of Employees

No	Name	Designation	Effective date Retirement
01	Ms.P.I. Kurera	Cooperative Development Officer (Supra grade)	2019.04.07
02	Ms.L.H.C.I. De Silva	Public Management Assistant Grade I	2019.08.14

Training and Media Division

Local Training

Member of the staff have participated in the local awareness and training Programm in 2019 as mentioned below.

	Training programme	Institute	Duration	Name of the participants
01	Training work shop for using the Govenment Estabilshment code	SDFL	2019.01.24/25	Mr.Nalin Rathnayakge Mr. Danusha Vithaarana Mr.Sumuthu. Memanaghe Ms.Hasini Pumika
02	Training programm for Duties of shroff cash transations	SDFL	2019.01.21	Ms.Cithra de Silva Mr.Nalin Rathnayakge
03	Training programm for Maintaining the personal files	SDFL	2019.01.28/29	Ms.Hashani Dilruckshe Ms.Achini Piris Ms.E.M.Badagama MS.B.M.S.N.Madushani
04	Training programm for Office Managment and Financial Regulation	SDFL	2019.02.07/08	Ms.O.D.Vithanarachchi Ms.B.L..N.Krishanthi MS.B.M.S.N.Madushani
05	Work shop for Transport Management	SDFL	2019.02.26/27	Ms.Tharangi Somarathn
06	Work shop for how to reduce the Audit quaries in the government institutions	SDFL	2019.02.28 and 2019.03.01	Ms.Cithra de Silva Mr.H.S.Sampath MrB.M.M.Bandula Mr.Indika Adikari Ms.Lakmali Piris
07	Training programm for Govenment Procurement Procedures	SDFL	10 days on Saturday	Ms.O.D.Vithanarachchi Ms.M.I.Sara
08	Training programm for officers leave reguations	SDFL	2019.03.11/12	Ms.Hashani Dilruckshe
09	Training programm for preparing the final Account in Government Institutions	SDFL	2019.03.14/15	Ms.K.G.S.Upamalika Ms.Achini Piris
10	Training program regarding the disciplinary procedures for Office Assistant and Driver	SDFL	2019.03.18/19	Mr.U.G.C. Lakruvan
11	Training program regarding the Government officer's advance B account	SDFL	2019.03.26	Mr.Chanath de Silva Mr.Nalin Rathnayakge
12	Efficiency Bar Examination (Office Assistants)	Dep. of Coop Dev.	2019.06.17	All Office Assistants
13	Training program regarding the Auditing	Miloda Institute	2019.08.08/09	Mr.Sarath Aanantha Ms.Lakmali Piris Ms.Peumi Thamali Mr.Indika Adikari Ms.A.C.B.Jayanga
14	Training program for Office Assistants services	SDFL	2019.09.19/20	Mr.A.H.Ashkin Mr.R.M.Rukshan

Overseas Training

Member of the staff have participated in the Overseas Education and Training courses in 2019 as mentioned below.

	Name of participants	Duration	Host country	Training programm
01	Mrs. S.N.S. Jayasinghe	2019.03.11 - 2019.03.14	India	International Programme on “Women’s Development through income generating Activities)
02	Mrs. W.R.M. Perera	2019.03.11 - 2019.03.14	India	International Programme on “Women’s Development through income generating Activities)
03	Mrs. H.M. A.S. Herath	2019.03.12 - 2019.03.15	India	Skill Development of Trainers in the area of Promotion and Financing of SHGS & JLGS for Financial Inclusion of Rural poor.
04	Mrs. L.A.S.S. Liyanaarachchi	2019.03.12 - 2019.03.15	India	Skill Development of Trainers in the area of Promotion and Financing of SHGS & JLGS for Financial Inclusion of Rural poor
05	Mr. S.L. Nasser	2019.03.06 - 2019.03.09	Bangkok	NEDAC new executive committee (ExCom)
06	Mrs. J.M.N.M. Senevirathna	2019.06.10 - 2019.06.23	India	International Programme on Financing Small Enterprises for Rural Development
07	Mrs. K.K.C. Herath	2019.06.10 - 2019.06.23	India	International Programme on Financing Small Enterprises for Rural Development
08	Mrs. J.H.M.S. Bandaramanike	2019.06.20 - 2019.06.23	China	2019 China Trade Conference Organized by WFP
09	Mr. Suvinda S. Singappuli	2019.07.22 - 2019.07.25	India	Family Farmers Cooperatives to End Hunger and Poverty through Integrated Farming in south Asia
10	Mr. C. Fonseka	2019.09.12	India	CICTAB 50 th Managing Committee Meeting
11	Mr. Nilanga D. Somapala	2019.10.12 – 2019.10.13	India	NEDAC International Co-operative Trade Fair
12	Mr. Suvinda S. Singappuli		Kigali - Rwanda	Global Conference of International Cooperative Alliance
13	Mr. K. I. Hassan	2019.11.18 - 2019.11.22	India	International Programme on “Digitalization and Financial Inclusion for CEOs and Senior Executives 18 th – 22 nd November”
14	Mr. M. A. D.I. Marasingha		Singapore	Annual Foreign Tour -2019

Other Training Programmes conducted by Department of Cooperative Development

	Date	Training programm	Type of participants
01	2019.08.29/30	Training workshop for Leadership and Attitude development	All officers of the department of cooperative development
02	2019.12.27	Training workshop for Positive Attitude and thinking	All officers of the department of cooperative development
03	2019.11.30 2019.12.02 and 2019.12.03	Training Programm for Auditing conducted by the Institute of chartered accountants	Flid officers of the department of cooperative development
04	2019.10.08	Conducted two awareness Programm for board of directors	Education employees' thrift and credit cooperative society ltd. Health department employee's thrift and credit cooperative society ltd.

Media activities

In the year 2006, the Department of Co-operative Development launched a newspaper supplement called 'Samupadeepathi' in association with the Associated Newspapers Company with the objective of expanding the Sri Lankan Co-operative Movement among the people. This was initially published only in the Sinhala medium and later in the Tamil medium as well. Accordingly, on the last Friday of every month, the Samupadeepani newspaper publishes 08 color pages in the Sinhala medium along with the Dinamina newspaper and in the Tamil medium one page color of the Thinakaran newspaper.

The newspaper is made up of short stories containing information about the local and international cooperative movement, feature articles by an expert in the field of cooperatives, detailed feature articles about a cooperative society, designs, puzzles and scholarly articles.

Creating two documentaries on the Sri Lankan Co-operative Movement and the Coop City Supermarket Network

Planning, Development, Progress Control Division and Society Division

Development Activities

Registration of cooperative societies during the year 2019

	Name of the society	Registration no	Date of Registration
01	National Janodana development Cooperative Federation of Sri Lanka Ltd.	Samu 73	2019.04.04
02	Samurdi Vanitha Agri Entrepreneurs Development Cooperative Society Ltd	Samu 74	2019.06.03

Amendments to the By-Laws of Co-operative Societies / Federation for the year 2019 and advising for timely amendments

	Name of the Society/Federation
01	Sri Lanka State Engineering Corporation Thrift & credit cooperative societies Ltd
02	CTB employees Thrift & credit and welfare cooperative societies Ltd
03	Sri Lanka National Co-operative Council ltd
04	State Public services Thrift & credit cooperative societies Ltd.
05	Cooperative Department staff officers Thrift & credit cooperative societies
06	Health services savings Thrift & credit cooperative societies Ltd
07	Sri Lanka Health employee's development service cooperative societies Ltd
08	Sri Lanka port shipping service supply cooperative society ltd.
09	All Island surveyor department's Surveyor Assistant's Thrift & credit cooperative societies Ltd
10	Sri Lanka women Development services Cooperative societies Limited
11	Educational Employees Thrift & credit cooperative societies Ltd
12	Registrar General Department Employees Thrift & credit cooperative societies Ltd
13	Federations of Sri Lanka Thrift & credit Societies resources management Co-operative society Ltd
14	Sanasa development bank employees Thrift & credit cooperative societies ltd
15	Sri Lanka Public Health Inspectors Thrift & credit cooperative societies Ltd
16	Railway Track Workers and Department Employees Thrift & credit cooperative societies Ltd
17	Port Authority employees Welfare. cooperative societies Ltd
18	Postal & Telecommunication Department employees Thrift & credit cooperative societies Ltd
19	Federation of Sri Lanka Hospital service cooperative society ltd

Conducting elections for cooperative societies / Federation in the year 2019

	Name of the Society/Federation
01	Educational Employees Thrift & credit cooperative societies Ltd
02	All Island surveyor department's Surveyor Assistant's Thrift & credit cooperative societies Ltd
03	Port Authority employees Welfare. cooperative societies Ltd
04	Federations of Sri Lanka Thrift & credit Societies resources management Co-operative society Ltd
05	People's Bank Employees Thrift & credit cooperative societies ltd
06	Health department employees Thrift & credit cooperative societies ltd
07	State Public services Thrift & credit cooperative societies Ltd.

08	Port Authority employees cooperative bank societies Ltd
09	Sri Lanka State Engineering Corporation Thrift & credit cooperative societies Ltd
10	All Island Ornamental Plants Producers cooperative society ltd
11	Federations of Sri Lanka fisheries Co-operative society Ltd

Co-operative Federations which were active during the year

Thirteen National Co-operative Federations were active during the year and the Department provided direct supervision over their activities by guiding and supporting the management and business activities of those Co-operative Federations.

	Name of Cooperative Society	Registration no	Date of Registration
01	Sri Lanka Federations of Coconut Producers Co-Operative Societies Ltd	C 1086	1942.04.01
02	Sri Lanka National Co-Operative Council	C 2490	1972.07.26
03	Sri Lanka Federations of Marketing Co-Operative Societies Ltd	C 2504	1973.03.01
04	Sri Lanka Federation of Industrial Co-Operative Societies Ltd	C 2527	1974.03.19
05	Sri Lanka Federations of Thrift and Credit Co-Operative Societies Ltd	C 2651	1980.11.10
06	Sri Lanka Federations of Textile Industrial Cooperative Societies Ltd.	C 2559	1981.09.02
07	Sri Lanka Federations of Youth Services Co-Operative Societies Ltd	C 2689	1986.01.01
08	Sri Lanka Federations of Consumer Co-Operative Societies Ltd	Samu 01	1989.09.15
09	Sri Lanka Federation of Rural Banking Co-Operative Societies Ltd	Samu 17	1997.12.15
10	Sri Lanka Federations of Tea Producers Co-Operative Societies Ltd	Samu 29	2003.10.07
11	Sri Lanka Federations of Thrift & Credit Societies Resources Management Co-Operative Societies Ltd	Samu 30	2005.11.21
12	Sri Lanka Federations of Rice Producers Co-Operative Society Ltd	Samu 60	2018.08.08
13	Sri Lanka Federations of Jathika Janaudana Development Cooperative Society Ltd	Samu 73	2019.04.04

Co-operative societies which were active during the year

Under the supervision and direction of the Department, 61 island wide cooperative societies became operational in the year 2019. These co-operative societies can be classified into three main categories.

- Island wide Financial Services Co-operative Societies
- Island wide Product and Service Co-operative Societies
- School Co-operative Societies

Island wide Financial Services Co-operative Societies

The majority are employees of public and private institutions whose membership is in thrift and credit cooperatives.

Basic Functions of These Co-operative Societies

1. Accumulation of member savings
2. Providing credit facilities to members
3. Member Welfare Activities (Providing funeral assistance, scholarship assistance, medical assistance, customer service)
4. Business activities (Rest houses, resorts, mortgage services, printing press services, insurance agent services)

Island wide Product and Service Co-operative Societies

Co-operative Societies engaged in the production of goods and Co-operative Societies engaged in providing various services to meet the needs and requirements of the members are classified as Island-wide Products and Services Co-operative Societies registered under this Department with jurisdiction over the whole of Sri Lanka.

Basic functions of these societies

1. Purchasing members' products.
2. Provide members with the raw materials needed to provide products and services.
3. Introduce markets for members' products and expand market opportunities.
4. Introducing technology tools and modern technology for members.

Island wide Financial Services Co-operative Societies and Island-wide Products and Services Co-operative Societies which were active during the year.

	Name of Society	Registration no	Date of Registration
01	Prisons Department Gratuity Provident Fund Cooperative Societies Ltd	473	1928.03.15
02	Postal & Telecommunication Department Employees Thrift & Credit Cooperative Societies Ltd	503	1928.12.07
03	Sri Lanka Health Employee's Development Services Cooperative Society Ltd	C 744	1930.11.30
04	Health Department Employees Thrift & Credit Cooperative Societies Ltd	C 290	1938.03.30
05	Register General Department Thrift & Credit Cooperative Societies Ltd	C 255	1939.10.20
06	Health Services Savings Thrift & Credit Cooperative Societies Ltd	C 2233	1959.11.19
07	CTB Employees Thrift & Credit Cooperative Societies Ltd	E 299	1960.05.26
08	People's Bank Employees Thrift & Credit Cooperative Societies	C 2266	1962.02.10
09	State Public Services Thrift & Credit Cooperative Societies Ltd	C 326	1962.02.10
10	Sri Lanka Printers Cooperative Societies Ltd	C 2280	1962.08.10
11	Cooperative Department Staff Officers Thrift & Credit Cooperative Societies	C 2357	1962.10.26
12	Sathosa Employees Thrift & Credit Cooperative Societies Ltd;	C 2294	1963.01.26
13	Browns Group Industrial and General Services Thrift & Credit Cooperative Societies Ltd	C 2283	1967.10.01

14	Port Authority Employees Coop Bank Ltd	Coop 02	1989.12.20
15	All Island Exercise Book Producers' Cooperative Societies Ltd;	Coop 03	1990.03.07
16	Sri Lanka Large Net Owners' Cooperative Society Ltd	Coop 08	1992.01.29
17	Surveyor Assistants Thrift & Credit Cooperative Societies Ltd	Coop 10	1994.02.09
18	Sri Lanka Women Development Services Cooperative Societies Limited	Coop 18	1998.04.06
19	Sanasa Development Bank Employees Thrift & Credit Cooperative Societies Ltd	Coop 22	2000.06.26
20	Samurdhi Development and Agricultural Research Assistants Thrift & Credit Cooperative Societies Ltd	Coop 25	2001.05.05
21	Estate Workers Housing and Thrift & Credit Cooperative Societies Ltd	Coop 28	2003.07.11
22	Water Supply & Drainage Board Thrift & Credit Cooperative Societies Ltd	Coop 31	2006.01.03
23	State Public Services Graduates' Thrift & Credit Cooperative Societies Ltd	Coop 32	2006.11.29
24	All Island Small and Medium Scale Grain Processors Entrepreneurship Development Cooperative Society Ltd	Coop 34	2007.03.07
25	Sri Lankan Port Shipping Service Suppliers' Cooperative Society Ltd	Coop 36	2011.07.07
26	Housing And Property Development Cooperative Society Ltd	Coop 39	2011.07.07
27	Rajarata University Cooperative Society Ltd	Coop 40	2011.08.24
28	All Island Agriculture Cooperative Society Ltd	Coop 41	2012.01.05
29	Prajashakthi Youth Empowerment Cooperative Society Ltd	Coop 43	2014.08.06
30	Sri Lanka Public Management Service Employees' Thrift and Credit Thrift & Credit Cooperative Society Ltd	Coop 44	2014.08.12
31	Agriculture And Environment Professionals Cooperative Society Ltd	Coop 46	2016.02.08
32	Sri Lanka Entrepreneurs Development Cooperative Society Ltd	Coop 47	2016.02.08
33	Sri Lanka Technical Development National Cooperative Society Ltd	Coop 48	2016.07.02
34	National commerce cooperative society lt	Coop 50	2016.07.02
35	Sri lanka Development and Investment cooperative society Ltd.	Coop 49	2016.07.02
36	All Island Exotic Plants & Orchids Growers Cooperative Societies Limited.	Coop 52	2017.05.31
37	Audit And Managerial Service Suppliers' Cooperative Society	Coop 53	2017.08.24
38	Sri Lanka Haritha cooperative society Ltd	Coop 54	2017.10.16
39	National Environment Proectors Cooperative Society Ltd	Coop 55	2017.10.16
40	Business Management Enterpriuners Skills Development and Techincal Service Consultancy Cooperatyive Society Ltd	Coop 56	2017.12.29
41	National Science Technology and Research Co-Operative Society Ltd	Coop 57	2018.02.21
42	Sri Lanka Journalists' Co-Operative Society Ltd	Coop 58	2018.02.21

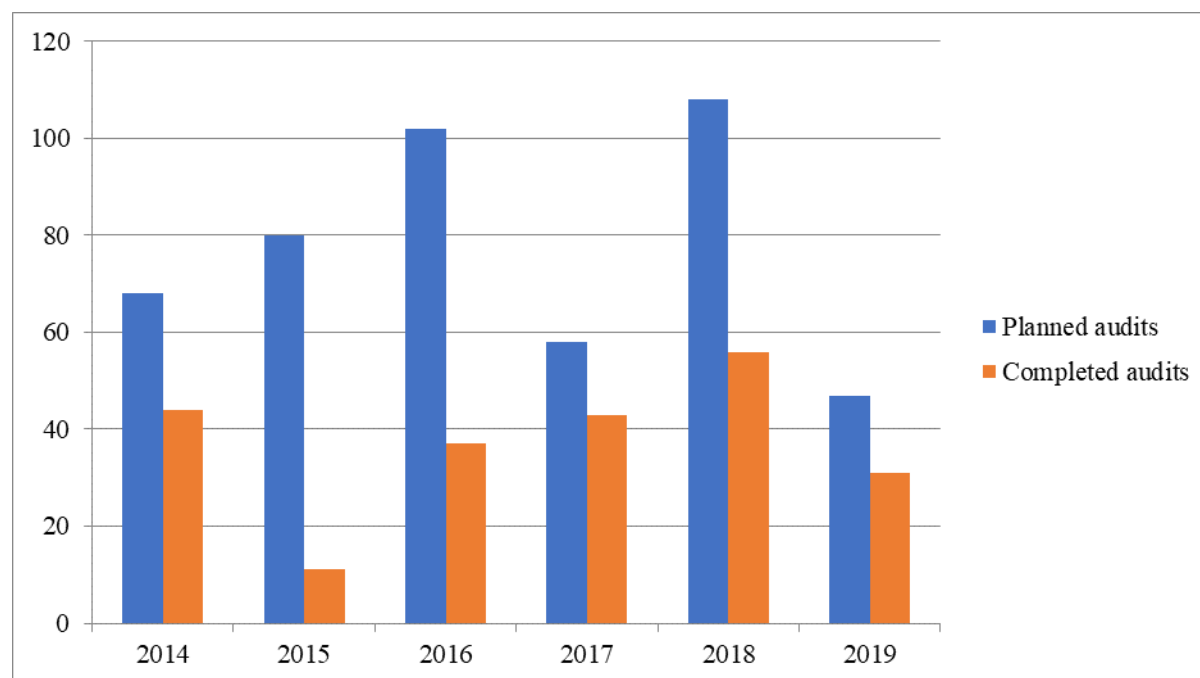
43	Sri Lanka Handloom Manufacturers Sales and Entrepreneur's Co-Operative Society Ltd	Coop 59	2018.05.23
44	Prisons Department Thrift & Credit Cooperative Societies Ltd	473	1975.12.05
45	Railway Station Masters and Clerks Thrift & Credit Cooperative Societies Ltd	C 1649	
46	Educational Employees Thrift & Credit Cooperative Societies Ltd	C 736	1930.11.01
47	National Training Professionals' Cooperative Society Ltd	Coop 51	2016.09.28
48	All Island Foreign Language Education Promoting Cooperative Society Ltd	Coop 61	2018.09.11
49	Youth Empowerment Co-Operative Society Ltd	Coop 63	2018.10.05
50	Hadabima Co-Operative Society Ltd	Sc. Coop 64	2018.10.05
51	Al –Alasha Shcool Cooperative Society Ltd	Sc. Coop 65	2018.12.05
52	Kannankara Shakthi School Cooperative Society Ltd	Sc. Coop 66	2018.12.05
53	Horan Royal College School Cooperative Society Ltd	Sc. Coop 67	2018.12.12
54	Ananda Nana Udana School Cooperative Society Ltd	Sc. Coop 68	2018.12.12
55	Jayanthi School Cooperative Society Ltd	Sc. Coop 69	2018.12.19
56	Va/ Vayangoda Bandaranayake Central College School Cooperative Society Ltd	Sc. Coop 70	2018.12.19
57	Po/Minnariya National School Cooperative Society Ltd	Sc. Coop 71	2018.12.20
58	Vayuniya Muslim Mahavidiyalam School Cooperative Society Ltd	Sc. Coop 72	2018.12.20
59	Samurdi Vanitha Agriculture Entrepreneurs Cooperative Society Ltd	Coop 74	2019.06.03

Audit Division

Following are the details of the audit reports received by the Office and the audit planned from 2014 to 2019 under the statutory audit procedures by the Audit Division of this Department.

Year of audit	Planned audit	Completed audit	Percentage of audits completed during the year
2014	68	44	64.7%
2015	80	11	13.75%
2016	102	37	36.27%
2017	58	43	74.13%
2018	108	56	60.48%
2019	47	31	65.95%

6 Year Planned Audits and Completed Audits



Legal Division

The main functions related to legal matters can be summarized as follows.

1. Presenting interpretations regarding the rules and regulations pertaining to cooperative societies and provide necessary assistance on legal issues raised by the Provincial Commissioners
2. Preparation of Model By-Laws and Study of Prepared By-Laws
3. Examination of Arbitration Disputes, Grants, Appeals and Enforcement of Courts by Co-operative Societies / Federations under Section 58 of the Co-operatives Act
4. Taking necessary action with the assistance of the Attorney General's Department in cases filed by District Courts, Courts of Appeal and Supreme Courts making the officers attached to the Department of Co-operative Development the respondents

Dispute Arbitration

Description	Total
Number of files available to refer to arbitrators as of 01/01/2019	72
Number of files received during the arbitration period for 2019	47
Total	119
Referral for Arbitration in the Year 2019 (Giving to the Arbitrators)	55
Number of files returned in the year 2019	20
Number to be referred for arbitration as at 31/12/2019	44
Total	63

Transfer of court fines

Under Section 58 of the Co-operative Societies Act No. 5 of 1972, If the relevant amount is not collected after the decision of the arbitral tribunal on disputes referred by the cooperative society, Commissioner of Cooperative Development will be empowered in the relevant Magistrate court to recover the amount as a fine and the money so collected from the court will be remitted back to the relevant cooperative societies.

- | | | |
|---|---|-------------------|
| 1. Court Enforcement of Arbitration Decisions | - | 200 |
| 2. Receiving money from the court to the department | - | Rs. 16,530,208.92 |
| 3. Releasing the money received from the court to the society | - | Rs. 14,348,679.99 |

Special facts

1. Appointment of a Committee of Experts by the Cabinet of Ministers to obtain proposals to amend the Co-operative Societies Act, No. 05 of 1972, as amended by Acts No. 32 of 1983 and No. 11 of 1992, to suit the to present requirements and nature.
2. Preparation of draft for new act for Regulation of Co-operative Financial Institutions

Other specialized functions performed by the Legal Division

- Obtaining Cabinet Approval for the National Co-operative Policy
- Obtaining Recommendations for Amendments to the By-Laws of Co-operatives
- Obtaining Recommendations for Amendments to the By-Laws of Co-operative Societies
- Providing necessary legal advice to cooperative societies

Funding Division

The following funds established under Section 43 (1) (b) and Section 57 (3) of the Co-operative Societies Act No. 05 of 1972 were also in the custody of the Commissioner of Co-operative Development during this year as well and the collection of contributions to the fund as well as the expenditure, investment, loans and assistance will be managed under the supervision of the Hon. Minister and under the direction of the Fund Committee chaired by the Secretary of the Ministry.

1. Cooperative Development Fund
2. Cooperative Surplus Fund

Co-operative Development Fund

This fund which was established under the series of orders published in the Government Gazette No 10086 dated 24.03.1950 imposed under the section Co-operative ordinance (107 Authority) is contributed by Co-operative Societies and all island Co-operative Societies registered under the Department.

Co-operative Surplus Fund

This fund was constituted in terms of the provisions of the section 57(3) of the Co-operative Society Act No 5 of 1972 and financed by utilization of the balance of the surplus which is remained after the liquidation of registered society stipulated from 44(i) to 44(iii) in the special Gazette No 93/5 dated 10.01.1974 and any amount which had not been claimed by any creditor of this society for his rights under his owned entitlement at the time of the dissolution of assets.

Bank Division

Established in the year May 2013, this division regulates the cooperative societies / federations engaged in financial activities registered under the Department of Co-operative Development (Central Government) and provides necessary advice and guidance for the regulation of financial cooperatives / federations engaged in financial activities in those provinces registered under the Provincial Co-operative Development Departments in collaboration with the Provincial Co-operative Development Departments

The functions performed by the Financial Regulatory Division in the year 2019 to strengthen the financial activities of the Rural Banks and Financial Services Co-operative Societies in Sri Lanka are as follows.

Supervision of financial activities of rural banks and financial cooperatives

- Financial Sector Review of Central Government and Provincial Rural Banks and Financial Co-operative Societies
- Submitting Quarterly Rural Bank Quarterly Reports to the Central Bank of Sri Lanka
- Conducting on-site inspections of registered societies / federations under the Central Government Department
- Analysis of Financial Status Reports of Rural Banks and Financial Co-operative Societies Regulated by the Central Government and Provincial Co-operative Development Departments, Awareness on Rural Banks and Financial Co-operative Societies with Financial Risk

Regulation and Development of Financial Activities of Rural Banks and Financial Co-operative Societies

- Awareness programs on Rural Banks and Financial Co-operative Societies by the Central Government/ Provincial Departments on Policy Decisions Relating to the Co-operative Financial Sector taken by the Government from time to time.
- Issuing circulars and instructions related to the regulation of rural banks and financial cooperative societies
- Drafting an Act to Regulate Rural Banks and Financial Co-operative Societies
- Drafting of internal audit manuals pertaining to SANASA societies
- Drafting of the Accounting Manual
- Conducting 02 meetings of Provincial Coordinating Officers and informing the Central Government and provincial departmental officers about the information related to financial regulation
- Conducting 01 National Committee Meeting for regulation of Rural Banks and Financial Services Co-operative Societies and taking decisions on the changes to be made in the present co-operative financial sector, the recommendations of the Technical Committee and the drafting of the Financial Regulation Act.
- Awareness of member and non-member depositors in the field of cooperative finance, publishing newspaper advertisements on occasionally aimed at educating rural banks and financial services cooperatives.

- Referring to the relevant Provincial Co-operative Development Departments for investigation of petitions received at the provincial level regarding rural banks and financial services cooperative societies.
- Referral to the Legal Division for Investigation of Petitions Relating to Rural Banks and Financial Services Co-operative Societies Regulated under the Central Government Co-operative Development Department

Complaints and petitions received within the purview of the Provincial Department are forwarded to the relevant provinces as follows.

	Province	Number of complaints forwarded
01	Western Province	60
02	Southern Province	23
03	Central Province	14
04	North Western Province	19
05	North Central Province	12

	Province	Number of complaints forwarded
06	Eastern Province	10
07	Sabaragamuwa Province	05
08	Uva Province	06
09	Northern Province	05

Project Division

The following projects and activities were implemented by this division.

❖ “Nena Shakthi” School Co-operative Society Promotion Program

Arrangements were made in 2017 to establish National Level School Co-operative Societies as the main objective of the “Nena Shakthi” School Co-operative Societies Promotion Program and the Department was able to make it more successful in 2019. The activities carried out during this year are as follows.

The Provincial Commissioners requested to conduct seminars to enhance the knowledge of the students appearing for the GCE (O/L) examination and obtaining information from the provinces about national schools and difficult schools provide funds for these seminars. Accordingly, it was possible to successfully organize 27 seminars in 08 provinces.

	Province	Name of the school	Number of seminars
01	Northern	V/ Gamini Maha Vidyalaya	04
02		Man/ Sithivinayahar Hindu College	
03		Mu/ Udayarkattu Maha Vidyalaya	
04		J/ Union College	
05	North Central	Po/ Giritale Central College	03
06		Po/ Minneriya National School	
07		An/ Ruwanweli Central College	
08	Uva	B/ DS Senanayake National School	04
09		B/ Mahiyangana National School	

10	Northwest	Ingaradaula Maha Vidyalaya	03
11		Wewagama Maha Vidyalaya	
12		Ni/ Jayanthi Central College	
13	Sabaragamu	R/ Erapola Mahinda Maha Vidyalaya	05
14		R/Ni/ Karawita Maha Vidyalaya	
15		R/ Opanayaka Vidyakara Maha Vidyalaya	
16		Ke/Mw/ Ganethantha Maha Vidyalaya	
17		R/ Getahetta Anura Maha Vidyalaya	
18	Southern	G/ Neluwa National School	03
19		M/ Morawaka Kirthi Abeywickrama National School	
20		H/ Hungama Vijayaba National School	
21	Eastern	Bt/ Kannankuda Maha Vidyalaya	04
22		Am/ Dehiattakandiya Central College	
23		Km/ Samanthurai National School	
24		Mu/ Central College	
25	Central	CP/Ne/ Sarath Ekanayake Primary School	01

❖ Establishment of COOP SHOP in schools

Providing school equipment at concessionary prices to school children under the Nena Shakthi School Co-operative Society Promotion Program implemented with the objective of inclining school children towards the cooperative movement and for the following School Co-operative Societies under this Department and the Provincial Department to obtain income to the School Co-operative Societies as financial assistance Rs.500,000 each were given to purchase photocopiers, gondola racks and cupboards to start Coop Shop.

Societies under the Department of Central Government	
01	Minneriya National Schools Co-operative Society Limited
02	Nikaweratiya Jayanthi National School Co-operative Society Limited
03	Anamaduwa Kannangara Shakthi School Co-operative Society Limited
04	Vavuniya Muslim Maha Vidyalaya School Co-operative Society Limited
05	Veyangoda Bandaranaike Central School Co-operative Society Limited
06	Horana Royal School Co-operative Society Limited
07	Puttalam Ananda Nena Udana School Co-operative Society Limited
08	Rajarata University School Co-operative Society Limited

Societies under the Eastern Provincial Department	
01	Bt / Vincent Girls' High School Co-operative Society
02	Tri/Mu/Al Hitaya Maha Vidyalaya School Co-operative Society
03	Am / De / Dehiattakandiya National School Co-operative Society
04	Ka/Mahmood Girls 'Girls' School Co-operative Society

Societies under the North Western Provincial Department	
01	Paragahadeniya National School Co-operative Society
Societies under the Northern Provincial Department	
01	Kal / Al Aksha National School Co-operative Society

- ❖ Development activities carried out in the Sri Lanka Federation of Co-operative Industries Ltd.

The repair of the roof of the Spiral Rope Manufacturing Division and by giving the financial assistance for the decodicate type Coir Production Project, Department assisted in bringing the Federation to a profitable level directing it to the market of high-quality products.

An amount of Rs. 1,692,427.00 was provided for the installation of a decodicate type coir production machine for coir production related on local raw materials and Rs. 1,500,000.00 was provided for repairing the roof of the dilapidated coil rope manufacturing section.

- ❖ Development of 100 Co-op Cities

With the advent of the open economy in the country, consumer sector of the Co-operative Movement has worked to the best of their ability to adapt to the prevailing market pattern in the face of various economic variabilities.

There we observed that the supermarket chain spread across Sri Lanka has undergone a number of modern changes over the past two years and we identified that the Co-operative Supermarket chain should also adapt to it as well.

Although the subject of Co-operatives exists as a subject of the Provincial Council and with provincial agreements, on the stand that the entire network of Co-operative outlets should be developed, we have created the Business Management, Entrepreneurship Skills Development and Technical Services Advisory Co-operative Society Limited Under coop-56 with the membership of a group of experts who are unique to it to accomplish and maintain that function.

The Society has been worked at the moment to bring the Co-operative Supermarket chain to the consumers in a new face by gathering experience nationally and internationally.

Accordingly, the number of refurbished Co-operative Supermarkets in the year 2019 is 36.

Below are some of the highlights of the Cooperative Supermarket Network.

- Using a brand that is internationally owned by the cooperative movement itself
- Preparation of all plans within the green concept
- Developing the services of the staff including the employees
- Carrying out goods and packaging methods using scientific methods

- ❖ 97th International Cooperative Day Celebration

97th International Co-operative Day 2019 was celebrated with great enthusiasm and enthusiasm by the Co-operatives all over Sri Lanka. The evaluation of the co-operatives in various ways was done in the year 2019 to coincide with the co-operative day. In appreciation of all this, the 97th Co-operative Day celebrations were held at the Sanath Jayasuriya

Stadium, Matara under the patronage of the Hon. Prime Minister Ranil Wickremesinghe. All the organizing activities of the festival were done by this department.

❖ Conducting V Enterprise Sri Lanka Trade Fair

Enterprise Sri Lanka Vision 2025 Exhibition held two exhibitions this year. The exhibitions began with a focus on cities in Anuradhapura from August 23 to 27 and in Jaffna from September 7 to 10. Exhibition stalls were reserved for all its Ministries and a stall had been set up by this Department under the Ministry of Industry and Commerce. A large number of people including school children came to the exhibition stall to learn about the subject of co-operatives.

Information Technology Division

The Co-operative Movement has been active in the Sri Lankan economy for nearly a century as a large enterprise competing with state-owned enterprises and private enterprises. But due to the difficulty of obtaining accurately and quickly economic and non-economic information of the present cooperative movement, the cooperative movement has also been missed in making economic decisions in the country.

An IT unit was established in the Department of Co-operative Development in the year 2017 with the objective of identifying these shortcomings and carrying out the activities of the Department of Co-operative Development under an automated management information system and then connecting the co-operative movement through this information system to overcome these shortcomings and establish an effective and efficient co-operative movement. That unit has become even stronger and has played a huge role this year.

❖ Working on the Info-Coop Project, a management information system development project

- X. Organizing the meetings of the Project Steering Committee (PSC) of the Info-Coop Project and implementing the issues discussed at those meetings.
- XI. Appointment of the Technical Evaluation Committee of the Info-Coop Project
- XII. Organizing meetings of the Technical Evaluation Committee (TEC) of the Info-Coop project and implementing the issues discussed at those meetings.
- XIII. Creating a Request for Proposal (RFP) in collaboration with the University of Kelaniya, the consulting firm for the Info-Coop project
- XIV. Contacting the Technical Evaluation Committee for the Bidding Documents
 - ✓ Request for proposal (REP)
 - ✓ Expression of Interest (EOI)
 - ✓ EOI Information Form
 - ✓ EOI Evaluation Criteria
 - ✓ Procurement Plan
 - ✓ Procurement Action Plan
- XV. Obtaining Approval for Procurement of Info-Coop Project through the Procurement Division of the Ministry of Industry and Commerce, Resettlement of Long Displaced Persons and Co-operative Development and Vocational Training and Skills Development

- XVI. Sending letters to the Department of Management Services to approve payments for Info-Coop Project Steering Committee members
- XVII. Designing and finalizing the procurement model
- XVIII. Sending letters to the Department of Budget to approve the total cost of the Info-Coop project
- ❖ Update and manage the official website and social media of the department
 - IV. Updating News, Gallery, Banner & Contents on the Official Website of the Department
 - V. Web Server Management
 - VI. Managing the official Facebook account of the department
- ❖ Managing the provision of LGN Internet facility to all officers in the Department
- ❖ Creating Internal Memo Management Software System
- ❖ Designing Artwork
 - III. Doing all the Designing Artwork for the 97th International Cooperative Day Celebrations
 - IV. Designing Artwork as per the requirement of the department
- ❖ Preparation of Official E Mails to the Staff Officers of the Department

CHAPTER 03 - Overall Performances for The Year Ending 31st December 2019

3.1 Financial Performance Statement

Financial Performance Statement for the period ending 31st December 2019

ACA-F

Budget 2020	note	2019	Actual 2018	
- Revenue receipts		-	-	
- Income Tax	1	-	-	
- Goods and Services Tax	2	-	-	
- Tax on international trade	3	-	-	ACA-1
- Non-tax revenue and other	4	-	-	
- Total Revenue receipts (a)		-	-	
- Non-revenue receipts		-	-	
- Treasury imprest deposit		208,725,150	1,829,283,240	ACA-3
-		138,476	49,797	ACA-4
- Advance Account		5,001,831	5,557,880	ACA-5/5(A)/5 (B)
- Other receipts		6,224,141	2,799,937	
- Total non-revenue receipts(b)		220,089,598	1,837,690,854	
Total revenue receipts and non-revenue receipts c = (a)+(b)		220,089,598	1,837,690,854	
Deduct; expenses				
81,250,000 Recurrent expenses		-	-	
64,135,750 Salaries wages and other workers benefits	5	57,965,327	53,876,203	
15,660,000 Other goods and services	6	16,575,416	15,557,782	ACA-2(ii)
1,400,000 Subsidy, grants and transfers	7	1,117,076	1,076,970	
- Interest payment	8	-	-	
54,250 Other recurrent expenditure	9	-	-	
81,250,000 Total recurrent expenditure (d)		75,657,819	70,510,955	
6,310,000 Capital expenditure				
510,000 Rehabilitation and improvement of capital assets	10	828,655	589,809	
200,000 Acquisition of capital assets	11	1,014,769	311,318	
5,200,000 Capital transfers	12	21,070,921	13,455,767	ACA-2(ii)
- Acquisition of financial assets and	13	-	-	
400,000 Capacity development	14	397,035	525,884	
- Other capital expenditure	15	-	-	
6,310,000 Total capital expenditure (e)		23,311,380	14,882,778	
Main ledger expenses (f)		5,724,902	6,475,071	
Payment deposits		134,620	165,057	ACA-4
Payment advances		5,590,282	6,310,014	ACA-5/5(A)/ 5(B)
Total expenditure f = (d+e+f)		104,694,101	91,868,804	
- Imprest balance as at 31st December 2020 g = (b-f)		115,395,497	1,745,822,050	

3.2 Statement on financial status

Statement of Financial Position As at 31st December-2019

ACA-P

		Actual	
	Note	2019	2018
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	54,329,799	19,230,710
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	16,147,573	15,559,122
Cash & Cash Equivalents	ACA-3		
Total Assets		70,477,372	34,789,832
<u>Net Assets / Equity</u>			
Net Worth to Treasury		13,182,668	12,588,816
Property, Plant & Equipment Reserve		54,329,799	19,230,710
Rent and Work Advance Reserve	ACA-5(b)	—	—
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	2,907,500	2,970,306
Imprest Balance	ACA-3	57,405	—
Total Liabilities		70,477,372	34,789,832

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from ...01..... to...47... and Notes to accounts presented in pages from 01 to 55. form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

Chief Accounting Officer
G.K.S.L.Rajadasa

Date : 26/02/2020

Accounting Officer
Suvinda s. singappully

Date : 2020.02.20

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Argara Ge Somalatha

Date : 2020.02.20

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නො. 27, වොක්ෂේල් විදිය, කොළඹ 02.

SUVINDA S. SINGAPPULI
Commissioner of Cooperative Development and
Registrar of Cooperative Societies
P.O. Box: 419, No: 330, Union Place,
Colombo - 02

Argara Ge Somalatha
Accountant
Department of Co-operative Development,
P.O. Box: 419, No: 330, Union Place,
Colombo - 02.

3.3 Cash Flow Statement

Cash Flow Statement for the year ending 31st December 2019

ACA-C

	Actual	
	2019 Rs.	2018 Rs.
<u>Cash Flows generated from the operating activities</u>		
Total tax receipt	-	-
Fees, Surcharge, Penalty, License	-	-
Profit	-	-
Non-revenue receipts	3,949,287	1,832,083,177
Income collected from other Departments/Ministries	-	-
Imprest receipts	208,725,150	-
Cash Flows generated from the operating activities (a)	212,674,437	-
<u>Deduct: Cash expenses</u>		
Personal emoluments and operating expenses	71,017,006	84,561,323
Subsidies and transfers	23,311,380	-
Expenses incurred for other head of expenditure	115,142,640	1,745,477,389
Imprests settled to Treasury	-	-
Cash Flow incurred for the operating activities (b)	209,471,026	-
Net Cash flow generated from operating activities (b)= (a)-(b)	3,203,411	-
<u>Cash flows generated from the investing activities</u>		
Interest	-	-
Dividends	-	-
Provisions for divestments and sale of physical assets	-	-
Recovery of sub loans	-	-
Recovery of advances	1,194,078	4,460,374
Cash flows generated from the investing activities (d)	1,194,078	4,460,374
<u>Deduct; cash expenses</u>		
Construction and purchase of physical assets and acquisition of other investments	-	-
Receipt of advances	4,310,790	-
Total cash flows incurred for the investment activities (e)	4,310,790	-
Net cash flows generated from the investing activities (f)= (d)-(e)	(3,116,712)	4,460,374
Net cash flow generated from the operating and investing activities (e)=(b) + (f)	86,699	4,460,374
<u>Cash flows generated from financial activities</u>		
Local loans	-	-
Foreign loans	-	-
Receipt of grants	-	-
Receipt of deposits	105,326	78,195
Cash flows generated from the financial activities (g)	105,326	78,195
<u>Deduct: Cash expenses</u>		
Repayment of local loans	-	-

Repayment of foreign loans	-	-
Deposit payments	134,620	
Total cash flow incurred for the financial activities (a)	134,620	-
Cash flow generated from the financial activities (a)=((j)=(h)-(j))	(29,294)	78,195
Net change in cash (i) = (g) - (j)	115,993	-
Cash balance at beginning 01st January	-	-
Cash balance at the end of December 31st	57,405	-

3.4 Financial statement notes

1) Reporting period of time

The period of time from 01st January 2019 to 31st December 2019 is the time period relevant to these financial statements.

2) Measurement basis

The financial statements have been prepared on the historical cost and the historical cost of some assets has been improved to reassessed value. When it is not shown in other way, the preparation of the accounts is performed on improved cash basis.

The financial statements have been presented to the nearest Rupee in Sri Lankan Rupees.

3) Revenue identification

The revenue which is exchanged and not exchanged is identified as revenue in the period received the money irrespective the receivable time of those.

4) Identification and measurement of property, plants and machineries

When there is a confirmation which ensures the receipt of future economic benefit related to asset to the institute and those assets can be confidentially measured, those are identified as properties, plants and equipment.

The property, plant and machineries are identified to their cost and in the event of not relating the cost format, the reassessed value is used.

5) Property, plant and machinery reserves

This reserve account is the corresponding account of properties, plants and machineries.

6) Cash and cash equivalents

The cash and cash equivalents consist of local currency notes and coins in hand on 31st December 2019.

3.5 Revenue Collection Performance

Rs.

Revenue code	Details of revenue code	Revenue estimate		Revenue collected	
		Initial estimate	Final estimate	Amount (Rs.)	As a % of final revenue estimate
-	-	-	-	-	-

3.6 Performance for Utilization of allocated provisions

Rs.

Type of provision	Allocated provision		Actual cost	Provisions utilized as a percentage of completed provisions
	Initial provision	Initial provision		
Recurrent	75,000,000.00	76,300,000.00	75,657,818.97	99.15%
Capital	34,000,000.00	34,000,000.00	23,311,379.57	68.56%

3.7 In terms of F.R. 208, the provisions granted to this Department/District Secretariat/Provincial council as a representative of another ministry/department

Rs.

Se. No.	Ministry/ Department which received the provision	Objective of provisions	Provision		Actual cost	Provisions utilized as a percentage of completed provisions
			Initial provision	Initial provision		
-	-	-	-	-	-	-

3.8 Performance for reporting the non-financial assets

Rs.

Revenue code	Details of code	Balance as per the report of board of Survey as at 31.12.2019	Balance as per financial status report as at 31.12.2019	Due to be accounted in future	Reporting progress as a %
9151	Buildings and structures	-	-	-	-
9152	Machineries	54,329,799	54,329,799	-	-
9153	Lands	-	-	-	-
9154	Intangible assets	-	-	-	-
9155	Biological assets	-	-	-	-
9160	Ongoing work	-	-	-	-
9180	Leased assets	-	-	-	-

3.9 Report of the Auditor General

Translation

My No: TCM/D/CODD/FA/2019

Coomitioner of Cooperative Development and
Registrar of Cooperative Society,
Department of Cooperative Development.

Auditor General's Summary Report in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 on the Financial Statements for the year ending 31st December 2019 of the Department of Cooperative Development

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the Department of Cooperative Development for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance and 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. This report states my comments and observations on the financial statements submitted to the Department of Cooperative Development in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018. This report will be tabled in Parliament in due course in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements prepared in accordance with the provisions of State Accounts Circular No. 271/2019 dated 03 December 2019 give a true and fair view of the financial position of the Department of Co-operative Development as at 31 December 2019 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

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 Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in accordance with the provisions of the Public Accounts Circular No. 271/2019 dated 03rd December 2019 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. As per Sub section 16 (1) of the National Audit Act No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

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

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, users should take this into account when making economic decisions based on these financial statements.

the audit was conducted by myself in accordance with the Sri Lanka Audit Standards with judgment and professional skepticism. Furthermore,

- 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 or the override of internal control.
- Does not intend to express an opinion on the effectiveness of the internal control of the Department in order to design appropriate audit procedures occasionally.
- Evaluate the Structure and content of the financial Statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a fair and reasonable manner.

- In presenting financial statements as a whole, it is appropriate and reasonable to include transactions and events that underlie the structure and content of the financial statements,

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

1.5 Report on other Legal Requirements

I express the following matters in accordance with Section 6(1) (d) and Section 38 of National Audit Act, 19 of 2018.

- That the financial statements are consistent with the previous year.
- The recommendations I had made in relation to the previous year had been implemented.

1.6 Comments on the Financial Statements

1.6.1 Financial Performance Statement

Purchasing of assets that should be shown under investment activities in cash flow statement valued at Rs. 1,014,769 had been stated under operational activities.

1.6.2 Inconsistent reports

Trial Balance and Advance B Account of Government Officers submitted with Financial Statements, there was a difference of Rs.344,417 and Rs.197,611 respectively between the credit and debit values mentioned under 301012

2. Financial Review

2.1 Non-compliance with laws, rules and regulations

Reference to laws, rules and regulations	Non compliance
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Budget Circulars No. 04/2019 of 17 June 2019 and 05/2019 of 24 September 2019	Although 25 per cent of capital expenditure should be saved for the year 2019, actions had not been taken in respect of 04 capital expenditure objects accordingly.

3 Operational Review and Performance

Regarding to Revenue, Expenditure, Assets and Liabilities mentioned in the Financial Statements submitted, Audit Observations related to operational review, sustainable development, good governance and human resource management includes as shown in paragraph 1.1 above in the report submitted in terms of Section 10 of the National Audit Act No. 19 of 2018

K.K.V. Dharmasiri
Additional Auditor General
For Auditor General

CHAPTER 04 - Performance Indicators

Institutional Performance Indicators (Based on Action Plan)

Specific indicators	Actual output as a percentage (%) of the expected output			
	100%-90%	75%-89%	50%-74%	වෙනත්
Auditing of Co-operative Societies				43%
Conducting elections of cooperative societies			71%	
Registration of Co-operative Societies				40%
Conducting Financial Regulatory Committees				25%
Giving Dispute Arbitration Decisions				135%
Release of court fines to societies				143%
Release of Samupadeepani News Supplement	100%			
Conducting training programs				25%
Establishment of Co-operative Shops in Schools, Universities and Colleges of Education				350%
Filling of vacancies in the department			50%	
Participation of officers for local training programme	100%			
Participation of officers for foreign training programme	100%			
Publication of 2018 Performance Report	100%			
Conducting Co-operative Day Festival	100%			
Awareness Programs for Co-operative Supermarket Staff				800%
Modernization of Co-operative Supermarkets	100%			
Conducting conferences of provincial co-operative development commissioners	100%			

CHAPTER 05 - Performance Achieving the Sustainable Development Goals (SDG)

5.1 State the relevant sustainable development goals identified.

Goal / Objective	Goals	Achievement indicators	Progress in achieving goals so far		
			0%-49%	50%-74%	75%-100%

CHAPTER 06

6.1 Cadre Management

	Posts	Approved No. of posts	Existing number	No. of vacancies
Seniority Level	Commissioner of Cooperative Development and Registrar of Cooperative Societies	01	01	00
	Deputy/Assistant Commissioner (Sri Lanka Administrative Service II, III)	04	02* 01	03
	Accountant (Sri Lanka Accountants' Service III/II)	02	01* 01	01
	Deputy Commissioner/Assistant Commissioner (Departmental)	03	03	00
	Legal Officer (Departmental)	01	00	01
	Assistant Director – Information Technology (Sri Lanka Information and Communication Technology Service)	01	01	00
	Total	12	Permanent - 07 Contract - 03*	05
Tertiary Level	Administrative Officer	01	01	00
	Cooperative Development Officer (Supra Grade)	05	02 02**	03
	Translator	01	01*	01
	Information and Communication Technology Officer (Sri Lanka Information and Communication Technology Service III, II)	02	00	02
	Total	09	Permanent - 03 Contract - 01 D.Cover - 02	06
Secondary Level	Cooperative promotion and Investigation Assistant	37	19	13***
	Cooperative Development Officer	25 } 62	30 } 48	
	Development Officer	15	Permanant - 12 Graduates - 03	00
	Information and Communication Technology Assistant (Sri Lanka Information and Communication Technology Service III, II)	05	02	03
	Public Managment Assistant	28	20	08
	Total	110	86	24
Primary Level	Driver	05	04	01
	Office Employee Assistant	15	10	05
	Total	20	14	06
Total		151	116	41

* Two Retired Officers of the Sri Lanka Administrative Service, Retired Officer of an Accountant Service and a Translator Officer are Performs those duties on contract basis.

** Two Co-operative Development Officer Grade I are covering duties for 02 out of 03 Co-operative Development Officer Supra Grade Vacancies..

*** The number of Co-operative Development and Investigation Assistant and Co-operative Development Officer posts should be maintained at 62 as it has been approved not to fill the vacancies for the post of Co-operative Development and Investigation Assistant in future and to recruit Co-operative Development Officers for the vacancies arising out of it.

6.2 Human Resource Development

The Name of The Program	Number Of Employees Trained	The Duration of The Program	The Total Investment (Rs'000)		Nature Of the Program (Local / Foreign)	Output / Acquired Knowledge
			Local	Foreign		
Use Of the Provisions and Procedural Rules of The Establishments Code	04	02 Days			Local	
Role Of Shroff / Cashier Post	02	01 Days			Local	
Maintaining A Personal File	04	02 Days			Local	
Office Management and Financial Regulations	03	02 Days			Local	
Transport Management	01	02 Days			Local	
How To Minimize Audit Issues in Public Institutions?	05	02 Days			Local	
Government Procurement Process	02	10 Days			Local	
Leave Provisions of Government Officers	01	02 Days			Local	
Preparation Of Final Accounts of Government Institutions	02	02 Days			Local	
Disciplinary Office Etiquette for Drivers and Office Assistants	01	02 Days			Local	
Advance B Account of Government Officers	02	01 Days			Local	
Auditing Training	05	02 Days			Local	
Office Assistant Training	02	02 Days			Local	
International Programme On "Women's Development Through Income Generating (Activities)	02	04 Days			Foreign	
Skill Development of Trainers in The Area of Promotion	02	04 Days			Foreign	

and Financing of SHGS & JLGS For Financial Inclusion of Rural Poor.						
NEDAC New Executive Committee (Excom)	01	04 Days			Foreign	
International Programme on Financing Small Enterprises for Rural Development	02	02 Weeks			Foreign	
2019 China Trade Conference Organized By WFP	01	04 Days			Foreign	
Family Farmers Cooperatives to End Hunger and Poverty Through Integrated Farming in South Asia	01	04 Days			Foreign	
CICTAB 50th Managing Committee Meeting	01	01 Days			Foreign	
NEDAC International Co-Operative Trade Fair	01	02 Days			Foreign	
International Programme On “Digitalization and Financial Inclusion for CEOs and Senior Executives 18th – 22nd November”	01	06 Days			Foreign	
Leadership And Attitude Development Program	All Officer	02 Days			Local	
Positive Thinking and Attitude Program	All Officer	01 Days			Local	
Auditing Training Conducted by The Institute of Chartered Accountants	All Field Officers	03 Days			Local	

CHAPTER 07 - Compliance Report

No.	Necessity to be related	Compliance status (Complied/ not complied)	If not complied, short clarification for that	Accurate decisions and measures proposed for prevention of non-compliance in due course
1	The following financial statements/accounts have been submitted on due date.			
1.1	Annual financial statements	complied		
1.2	Public officers 'Advance Account	compiled		
1.3	Business and Production Advance Account (Commercial Advance Account)	Not relevant		
1.4	Stores Advance Account	Not relevant		
1.5	Special Advance Account	compiled		
1.6	Other	Not relevant		
2	Maintenance of books and documents (F.R.445)			
2.1	Update and maintain the fixed assets register as per Public Administration Circular 267/2018	compiled		
2.2	Update and maintain personal emoluments documents/personal emoluments cards	compiled		
2.3	Update and maintain audit query register	compiled		
2.4	Update and maintain internal audit report register	compiled		
2.5	Prepare all monthly accounts summaries (CIGAS) and submit them to the General Treasury on due date	compiled		
2.6	Update and maintain cheques and money order register	compiled		
2.7	Update and maintain the inventory	compiled		
2.8	Update and maintain stock register	compiled		
2.9	Update and maintain loss and damages register	compiled		
2.10	Update and maintain liabilities register	compiled		
2.11	Update and maintain register of counterfoil books (GA-N20)	compiled		
3	Delegation of functions for financial control (F.R.135)			
3.1	Delegation of financial power in the institutions	complied		
3.2	Awareness on delegation of power in institutions	compiled		
3.3	Delegated the power for approving every transaction through 02 or more officers	compiled		
3.4	As per Circular No.171/2004 dated 11.05.2014, control system that should be followed by the	compiled		

	accountants when using GPS Software			
4	Preparation of Annual Plans			
4.1	Preparation of Annual Action Plan	compiled		
4.2	Preparation of Annual Procurement Plan	compiled		
4.3	Preparation of Annual Internal Audit Plan	compiled		
4.4	Preparation and submission of annual estimates to National Budget Department (NDB)	compiled		
4.5	Submission of Annual Cash Flow to Department of Treasury Operations on due date	compiled		
5	Audit queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General	compiled		
6	Internal Audit			
6.1	As per F.R. 134(2) DMA/1-2019, preparation of Internal Audit Plan subsequent to consultation with Auditor General at the beginning of the year	Not compiled		The Department has not prepared an internal audit plan as it has established an internal audit division in August 2019.
6.2	Answering to every internal audit report within one month	compiled		
6.3	In terms of sub section of 40(4) of Audit Act No.19 of 2018, submission of all copies of internal audit reports to the Auditor General	compiled		
6.4	In terms of Financial Regulations 134(3), submission of all copies of internal audit reports to Auditor General	compiled		
7	Audit and Management Committee meetings			
7.1	As per DMA Circular 1-2019, conducting at least 04 Audit and Management Committee meetings within relevant year	Not compiled		Since the post of Internal Auditor was vacant and Due to The Internal Audit Division establish since August 2019 has been unable to function it
8	Assets Management			
8.1	As per chapter 07 of Assets Management Circular No.01/2017, submission the information on purchase of assets and disposals to Comptroller General's Office	Compiled		
8.2	In terms of 13 th Chapter of above-mentioned circular, appointment of a suitable Coordinating Officer	compiled		

	for implementation of the provisions specified in that circular and reporting the information on such officer to Comptroller General's Office			
8.3	As per Public Finance Circular No.01/2020, conducting board of surveys and submission the relevant reports to Auditor General	compiled		
8.4	Carrying out Surpluses, shortages and other recommendations revealed from annual board of survey within the time mentioned in the circular.	compiled		
8.5	As per F.R. 772, disposal of condemned items	compiled		
9	Vehicle Management			
9.1	Preparation of daily running charts and monthly summary reports and submission to Auditor General on due date	compiled		
9.2	Disposal of the condemned vehicles less than 06 months from being condemned	compiled		
9.3	Maintenance of vehicle log books and update them	compiled		
9.4	Taking action relevant to every accident in terms of F.R.103,104,109 and 110	compiled		
9.5	In terms of the provisions laid down in chapter 3.1 of Public Administration Circular No.2016/30 dated 29.12.2016, re-inspection of fuel consumption of the vehicles	compiled		
9.6	Transfer the absolute ownership of the log books of leased vehicles subsequent to lease period	compiled		
10	Bank Accounts Management			
10.1	Should have prepared bank reconciliation statements on the due date and submitted them for audit	compiled		
10.2	Should have settled the dormant bank accounts carried forward in the year under review or in the years earlier	compiled		
10.3	Acting in accordance with financial regulations regarding the balances that were revealed in the bank comparison statements and that needed to be adjusted and settling the balance within a period of one month	compiled		

11	Utilization of Provisions			
11.1	Incurring expenses from the provisions not exceeding the limit	compiled		
11.2	In terms of F.R.94(1), coming into liabilities from the balance provisions not exceeding the limit after utilizing	compiled		
12	Public Officers' Advance Account			
12.1	Compliance with the limitations	compiled		
12.2	Carrying out age analysis on outstanding loan balance	compiled		
12.3	Settlement of outstanding loan balances prevailed from more than a year	compiled		
13	General Deposit Account			
13.1	Taking action on lapsed deposits F.R.571	compiled		
13.2	Update and maintain Control Account for general deposits	compiled		
14	Imprest Account			
14.1	Remittance the balance of the Cash Book in the under review to the Department of Treasury Operations	compiled		
14.2	In terms of F.R. 317, settlement of adhoc interim imprest within one month from the completion of such activity	compiled		
14.3	In terms of F.R. 317, issuance of adhoc interim imprest not exceeding the limit	compiled		
14.4	Reconciliation of imprest account balance with treasury books monthly	compiled		
15	Revenue Account			
15.1	Carrying out payments from the revenue collected in compliance with relevant regulations	Not relevant		
15.2	Credit the revenue collected directly to revenue but not crediting to Deposit Account	Not relevant		
15.3	As per F.R.176, submission of reports on revenue arrears to Auditor General	Not relevant		
16	Human Resource Management			
16.1	Maintenance the staff within the approved cadre	compiled		
16.2	Providing the duty lists in writing to every member of staff	compiled		
16.3	In terms of Circular of MSD No.04/2017 dated 20.09.2017, submission of all reports to Department of Management Services	compiled		

17	Providing information to public			
17.1	In terms of Right to Information Act and Regulations, appointment of Information Officer and update and maintain information register	compiled		
17.2	The information on institute has been provided through its website and providing the facilities to publish appreciations/accusations of public through website or alternative methods	compiled		
17.3	In terms of sections 08 and 10 of Right to Information Act, submission of reports twice or once a year	compiled		
18	Implementation of Citizen Charter			
18.1	As per Public Administration and Management Ministry Circulars No.05/2008 and 05/2018(1), formulation and implementation of citizens' and Clients' Charter	compiled		
18.2	As per Para 2.3 of that circular, preparation a methodology for monitoring and evaluating the activities on formulation and implementation of Citizens' and Clients' Charter	compiled		
19	Formulation of Human Resource Plan			
19.1	Preparation of a human resource plan based on Annexure 02 format in Public Administration Circular No. 02/2018 dated on 24.01.2018	compiled		
19.2	Ensuring a training opportunity of at least not less than 12 hours per year for every member of the staff within above mentioned human resource plan	compiled		
19.3	Putting signatures in annual performance agreements for overall staff based on the format mentioned in Annexure 01 of above Circular	compiled		
19.4	In terms of Para 6.5 of above Circular, appointment of a senior officer who had been entrusted responsibility on preparation of Human Resource Development Plan, improvement of capacity development programs and implementation of skills development plans	compiled		
20	Response to audit Paras			
20.1	Rectifying the shortcomings pointed out by the audit paras issued by Auditor General for previous years	compiled		