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செயலாற்றல் அறிக்கை
PERFORMANCE REPORT 2022



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பொது நம்பிக்கைப் பொறுப்பாளர் திணைக்களம்
DEPARTMENT OF PUBLIC TRUSTEE

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 indicators

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

OFFICE OF PUBLIC TRUSTEE AND LEGAL STATUS

Office of the Public Trustee of Sri Lanka has been established as a corporate sole under that name, with perpetual succession and an official seal, and may sue and be sued under the above name like any other corporate sole under Ordinance No 01 of 1922 and has been amended by Ordinance No. 11 of 1931, 59 of 1938 and Law No.44 of 1973, 25 of 1975 and Act No. 41 of 1983, 61 of 1988.

LEGAL BACKGROUND

Office of Public Trustee of Sri Lanka has been incorporated under Ordinance No 01 of 1922 and has been amended by Ordinance No. 11 of 1931, 59 of 1938 and Law No.44 of 1973, 25 of 1975 and Act No. 41 of 1983, 61 of 1988 and The Public Trustee shall, subject to the provisions of this Ordinance and rules made hereunder, be capable of being appointed and of acting under that name.

Law of Trusts in Sri Lanka is been regulated under the Trust Ordinance, No. 09 of 1917 amended by Ordinance No. 04 of 1918, 01 of 1934 and Act No. 07 of 1968, 30 of 1971. Where there are no specific provision made under this ordinance or any other written law, shall be determined by the Law of Equity for the time being in force in the High Court of Justice in England.

1.2. Vision, Mission, Objectives of the Institution

VISION

Pursuant to the provisions of the Public Trustee Ordinance No 1 of 1922 and the Trust Ordinance No 9 of 1917, efficient and effective execution of professional responsibilities and duties within the legal framework, in trustworthy, impartial and transparent way by The Public Trustee and the Department of Public Trustee of Sri Lanka.

MISSION

To discharge all powers, functions and duties of Public Trustee and the Department of Public Trustee of Sri Lanka within the legal framework in a transparent way, and to provide impartial, efficient and the best service to those who seek such service fully trusting the Department of Public Trustee, in order to gain a high goodwill and recognition to the Department of Public Trustee of Sri Lanka Nationally as well as Internationally.

1.3. Key Functions

GENERAL POWERS AND DUTIES OF THE PUBLIC TRUSTEE.

The Public Trustee shall, subject to the provisions of Public Trustee Ordinance, Civil Procedure Code, Judicature Act and other enactments and rules made there under, be capable of being appointed and of acting under following names.

1. As an ordinary trustee
2. As a custodian trustee
3. As a collector of estates under an order to collect
4. As a curator of the estate of a minor, as the next friend or guardian of any minor (When entrusted by the District Court)
5. As a manager of the estate of a person of unsound mind (When entrusted by the District Court)
6. As a manager of immovable property upon a contract on terms and conditions as may be mutually agreed upon. (Whereas the Public Trustee appointed as custodian trustee he is obligate to exercise of the powers of management or any other power of discretion vested in such board of Managing Trustees.)
7. As an attorney for persons absent from Sri Lanka for the purpose of receiving and paying money.
8. Under the Civil Procedure Code, the Public Trustee shall deemed to be a suitable person as a manager of an estate.
9. As an administrator of an intestate estate.
10. As a custodian trustee of properties of person who is serving a sentence in prison.
11. The Public Trustee may accept the custody for the purpose of safe keeping a Last will of any person.
12. Public Trustee as a trustee of the compensation given to the acquisition of temple property.

POWERS AND DUTIES VESTED ON PUBLIC TRUSTEE UNDER WRITTEN LAWS AND AMENDMENTS TO THE PUBLIC TRUSTEE ORDINANCE.

Under the provisions of other written laws and amendments made to the public trustee ordinance, following Powers and duties are being vested on Public Trustee.

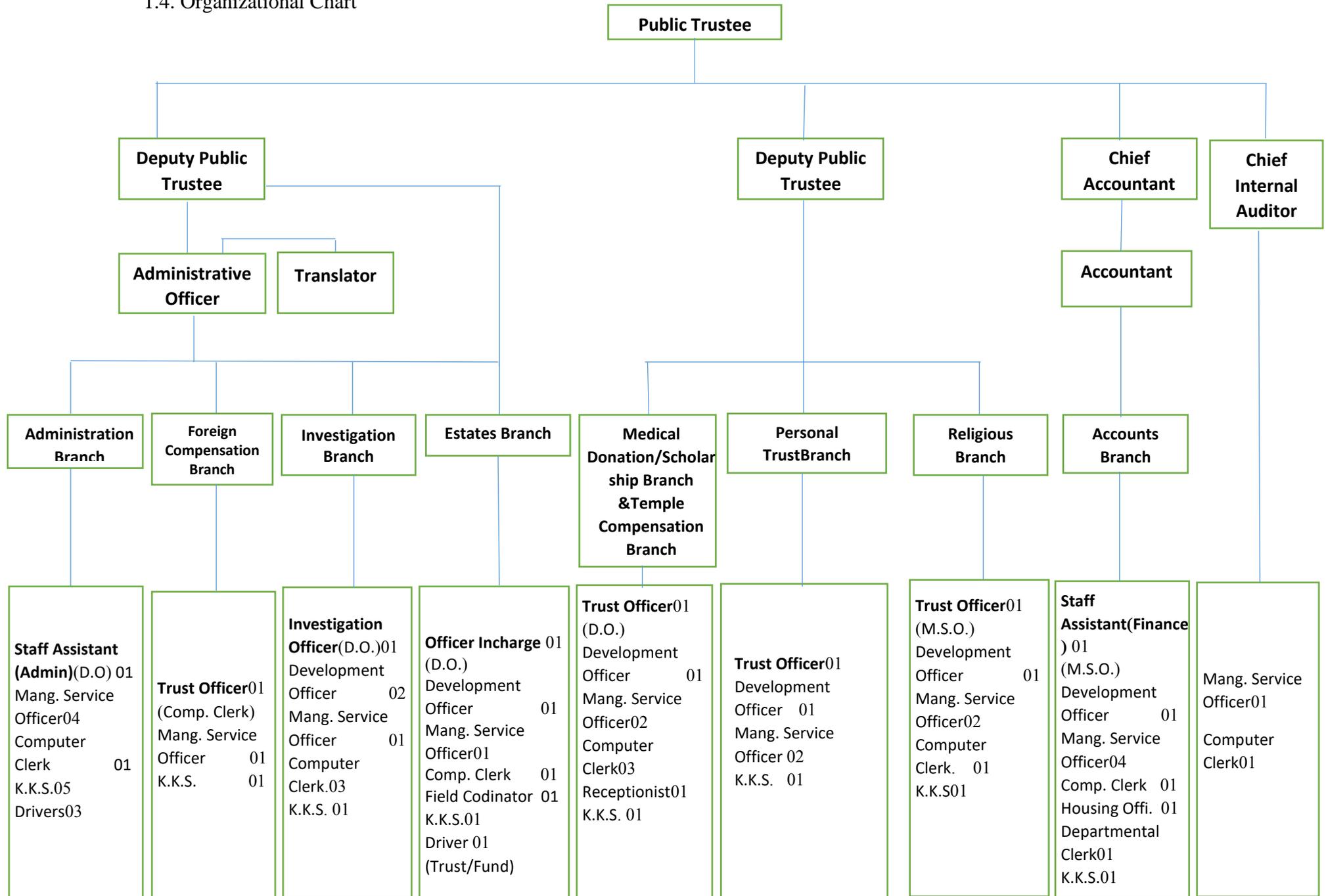
- Under the Sec. 10 A of the Public Trustee Ordinance as amended by Act No. 61 of 1988, Public Trustee shall act as the body who distributes any compensation received upon their death while in overseas employment among their dependents and/or heirs. Further, any Sri Lankan citizen proceeding for employment outside Sri Lanka may register with the Public Trustee for the purpose of regulate and efficient distribution of any compensation which shall be payable in the event of their death while in employment.
- Implementation of Temple Compensation Ordinance No.28 of 1944
- Implementation of Activities vested under Buddhist Temporalities Ordinance No.19 of 1931 which was amended by the Act No. 42 of 1981.
- Under the Associated Newspapers of Ceylon Limited (Special Provisions) Law, No. 28 of 1973, hold the shares of the Associated Newspapers of Ceylon Limited on behalf of the Government of Sri Lanka.

SERVICES OF THE DEPARTMENT OF PUBLIC TRUSTEE.

The Department of Public Trustee serves on public in accordance with objectives of Trusts and Last Wills or decisions and/or directions of Court.

- Awardingscholarships to skilled children who are facing financial difficulties in their studies.
- Providing medical assistance to needy patients for their essential medical treatments.
- Providing financial assistance to maintain and development of Religious Places according to the objectives of trusts and/or Last wills.
- Providing Charities for needy persons and/or institutions.
- Providing donations to persons who are in need due to various reasons and to such institutions.
- Management of the Trusts and Estate properties.
- Distribution of compensations under the Buddhist Temporalities Ordinance according to the directions of Commissioner General of Buddhist Affairs.
- Directing the functions of the Associated Newspapers of Ceylon Limited as the holder of shares on behalf of the Government of Sri Lanka.
- Distribution of Foreign Compensation to the dependents and Legal heirs.
- Remitting a percentage of the income earned as a Government institution to the General Treasury.

1.4. Organizational Chart



Chapter 02 – Progress and Fore-sight

Special Achievements, challenges and future targets

The Observations of the Department Head

Administration of trust properties and achievement of trusts' objectives are carried out by this department. The projects implemented according to above are carried out by the trust funds.

2.1 Estates administration

2.1 This department possesses nine main estates together with a estate called Labuhenawatta which functions as a safe trustee. Administration of Richmond Castle Palace and its children's home which belong to N.D.A. De Silva estate is also carried out by this department.

Paddy, coconut and tea cultivations associate with this estates are available. In addition to above, Pepper, Mangosteen, Rambutan, Cinnamon and Plantain are also available in small extents. Some estates function in profitable condition and necessary steps to bring upto profitable condition of those estates which are in loss condition have been taken.



2.2 Properties administration

This department posses houses and other properties conveyed by court orders of last wills. Objectives of the owers of those properties are achieved by the income get from said properties to which include charitable payments or nurturing their trustees.

2.3 Trust Assistance Programmes

Schemes of aids such as religious, personal trusts, medical aids and scholarships are implemented under this.

Religious Aids

According to the objectives stated in the last will and trust deeds, making payments and supporting to religious shrines and religious nature institutions in terms of agreements are functioned under this.

Personal Aids

Achievement of objectives relating to the trusts and estates (of which beneficiary had been mentioned clearly) out of the estates to which the Public Trustee had been appointed as the Executor by the trusts and last wills established in the department and the trusts established based on private objectives. Payments are made accordingly.

Medical Aids

Financial facilities and medical aids are provided in terms of the objectives stated in the last wills and trusts. Beneficiaries are selected through calling applications.

Scholarships

Key objective in the last will of the trust established is to award scholarships. Objectives stated in the last wills are achieved under this and scholarships are awarded to schools, university students and other children who are learning.

2.4 Special compensation

When a person who is engaged in a foreign employment expires or becomes disable, the compensation received for him/her are given to the Department of Public Trustee. The prescribed heirs and dependants are identified and the compensation received as aforesaid are paid them accordingly. Rs. 439,589,671.00 had been paid within year 2022 as aforesaid.

2.5 Compensation for temples

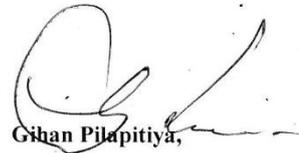
In terms of Temple Lands (Compensation) Ordinance No. 28 of 1944, the compensations when acquiring lands claimed by the shrines for government purposes are paid by this department on the approval of the Commissioner of Buddhist Affairs and the Public Trustee. Rs. 231,391,223.69 had been paid within 2022 as compensation for temples accordingly.

2.6 Legal affairs

There are many legal affairs relating to these properties and estates. Total number of cases is 141 to which included 2 cases in the Labor Tribunal, 2 cases in the Magistrate Court, 83 cases in the District Court, 5 cases in the Civil Appeal High Court, 2 cases in the Supreme Court and 47 cases in the Agrarian Tribunal. Separate division for legal and investigation has been established and relevant affairs are carried out accordingly.

2.7 Remitting funds for the government revenue

According to the Extra Ordinary Gazette No. 944/7 dated 08 October 1990, government charges from trusts and estates are charged in cash as capital charges, revenue charges, investment charges, trust charges, service charges and department charges and remitted to the government revenue on monthly basis. Rs. 18,491,945.84 had been credited to the government revenue within 2022 accordingly.



Gihan Pilapitiya,

The Public Trustee of Sri Lanka.

GIHAN PILAPITIYA
PUBLIC TRUSTEE OF SRI LANKA
DEPARTMENT OF PUBLIC TRUSTEE
NO. 02, BULLERS LANE,
COLOMBO 07.

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022

3.1 Statement of Financial Performance ACA –F

		ACA -F		
		Statement of Financial Performance for the period ended 31st December 2022		
Budget 2022		Note	Actual 2022 Rs.	Actual 2021 Rs.
Rs.				
-	Revenue Receipts		-	-
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	-	-
-	Total Revenue Receipts (A)		-	-
-	Non Revenue Receipts		-	-
-	Treasury Imprests		52,076,000	50,315,000
-	Deposits		72,465	29,309
-	Advance Accounts		3,754,695	3,756,055
-	Other Main Ledger Receipts		-	-
-	Total Non Revenue Receipts (B)		55,903,160	54,100,364
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		55,903,160	54,100,364
-	Remittance to the Treasury (D)		3,890	335,551
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		55,899,270	53,764,813
-	Less: Expenditure			
-	Recurrent Expenditure			
42,950,000	Wages, Salaries & Other Employment Benefits	5	40,839,676	38,443,861
29,750,000	Other Goods & Services	6	27,243,982	23,882,420
300,000	Subsidies, Grants and Transfers	7	198,662	223,295
-	Interest Payments	8	-	-
-	Other Recurrent Expenditure	9	-	-
73,000,000	Total Recurrent Expenditure (F)		68,282,320	62,549,576

ACA-1

ACA-3

ACA-4

ACA-5

ACA-2(ii)

Capital Expenditure					
1,400,000	Rehabilitation & Improvement of Capital Assets	10	952,421	484,233	} ACA-2(ii)
1,100,000	Acquisition of Capital Assets	11	990,565	1,420,464	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	435,318	123,900	
-	Other Capital Expenditure	15	-	-	
<u>3,000,000</u>	Total Capital Expenditure (G)		<u>2,378,304</u>	<u>2,028,597</u>	
	Deposit Payments		72,465	29,309	ACA-4
	Advance Payments		4,275,325	3,987,823	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		<u>4,347,790</u>	<u>4,017,132</u>	
	Total Expenditure I = (F+G+H)		<u>75,008,414</u>	<u>68,595,305</u>	
<u>76,000,000</u>	Balance as at 31st December J = (E-I)		<u>(19,109,144)</u>	<u>(14,830,492)</u>	
	Balance as per the Imprest Reconciliation Statement		(19,109,144)	(14,830,492)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			<u>(19,109,144)</u>	<u>(14,830,492)</u>	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2022

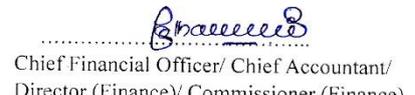
	Note	Actual	
		2022 Rs	2021 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	35,511,536	34,520,971
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	11,113,875	10,593,245
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		46,625,411	45,114,216
<u>Net Assets / Equity</u>			
Net Worth to Treasury		11,113,875	10,593,245
Property, Plant & Equipment Reserve		35,511,536	34,520,971
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		46,625,411	45,114,216

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 51 and Annexures 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 : 27-02-2023


 Accounting Officer
 Name :
 Designation :
 Date : 22-02-2023


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 22/02/2023

Somarathne Vidanapathirana
 Secretary
 Ministry of Buddhasasana, Religious & Cultural Affairs
 No. 135, "Dahampaya"
 Srimath Anagarika Dharmapala Maw,
 Colombo - 07.

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 කොළඹ 07.

M. L. B. DILHARI
 Accountant
 Department of Public Trustee
 No. 02, Bullers Lane,
 Colombo 07.

3.3 Statement of Cash Flows

ACA-C

	Actual 2022 Rs.	2021 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	20,770,857	14,996,754
Imprest Received	52,076,000	50,315,000
Recoveries from Advance	3,237,362	3,580,443
Deposit Received	72,465	29,309
Total Cash generated from Operations (A)	76,156,684	68,921,506
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	68,218,360	62,540,226
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	1,383,330	-
Imprest Settlement to Treasury	3,890	335,551
Advance Payments	4,100,335	3,987,823
Deposit Payments	72,465	29,309
Total Cash disbursed for Operations (B)	73,778,380	66,892,909
NET CASH FLOW FROM OPERATING ACTIVITIES(C))=(A)-(B)	2,378,304	2,028,597
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-

Less - Cash disbursed for:

Purchase or Construction of Physical Assets & Acquisition of Other Investment

2,378,304 2,028,597

Total Cash disbursed for Investing Activities (E)

2,378,304 2,028,597

NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)

(2,378,304) (2,028,597)

NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C)+(F)

- -

Cash Flows from Financing Activities

Local Borrowings

- -

Foreign Borrowings

- -

Grants Received

- -

Total Cash generated from Financing Activities (H)

- -

Less - Cash disbursed for:

Repayment of Local Borrowings

- -

Repayment of Foreign Borrowings

- -

Total Cash disbursed for Financing Activities (I)

- -

NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)

- -

Net Movement in Cash (K) = (G) + (J)

- -

Opening Cash Balance as at 01st January

- -

Closing Cash Balance as at 31st December

- -

3.4 Notes to the Financial Statements

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statement is for 01st January to 31st December 2022.

2) Basis of Measurement

The Financial Statement have been prepared on historical cost modified by the revaluation of certain assests and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lanka rupees rounded to the nearest rupee.

3) Recognition of Revenue

Exchange and non exchange revenues are recognized on the cash receipts during the accounting period irrespective of relevant revenue period.

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit asociatedmwith the assets will flow to the entity and the cost of the assets can be reliably measured.

PP& E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This revaluation reserve account is the corresponding account of PP&E

6) Cash and Cash Equivalents

Cash & cash equivalentents include local currency notes and coins an hand as at 31st December 2022.

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
2002.02.99	Other	420	420	468	111%
2003.99.00	Other Receipt	8,500	8,500	18,540	218%

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	73,000	73,000	68,282	94%
Capital	3,000	3,000	2,378	79%

3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments

Rs. ,000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
-	-	-	-	-	-	-

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2022	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	35,511	35,511	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

Public Trustee
Department of Public Trustee.

Heading 205 – Summary Report of the Auditor General on the Financial Statements of the Department of Public Trustee for the year ended by 31 December 2022 in terms of Section 11(1) of the National Audit Act No. 19 of 2018

1. Financial Statements

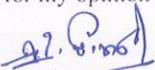
1.1 Quantified Opinion

Heading 205 - The Statement of Financial Position as at 31 December 2022 of the Department of Public Trustee, the Statement of Financial Performance as the year ended by said date, the Financial Statements consist of Cash Flow Statements for the year ended by 31 December 2022 were audited under my direction in pursuance of the provisions in Regulation No. 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka shall read in conjunction with provisions of the National Audit Act No. 19 of 2018. In terms of Section 11(1) of the National Audit Act No. 19 of 2018, my comments and observations relating to these Financial Statements submitted to the Department of Public Trustee contain in this report. In terms of Section 11(2) of the National Audit Act No. 19 of 2018, the detailed annual management audit report will be issued to the chief accounting officer in due course. The Auditor General's report which must be submitted in terms of Section 10 of the National Audit Act No. 19 of 2018 shall read in conjunction with Regulation No. 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be submitted to the Parliament in due course.

Except the effect of the matters stated in Paragraph 1.6 in this report, my opinion is that the financial position of the Department of Public Trustee as at 31 December 2022 and, the financial performance and cash flow as at the year ended by said date reflects a true and fair position by Financial Statements in terms of Sri Lanka Accounting Standards recognized in general.

1.2 Basis for the Quantified Opinion :

My opinion will be quantified based on the matters stated in Section 1.6 in this report. I conducted the audit in compliance with Sri Lanka Audit Standards (S.L.A.S). My responsibility in relation to the Financial Statements had further been described in the part of Auditor's responsibility. My belief is, the audit evidences obtained by me to provide a basis for my opinion is sufficient and appropriate.


S. P. Karunasena
Sworn Translator
Diploma in Translation & Interpretation
(University of Kelaniya)
No: 109, Ihalakotte, Makehelwala,
Sri Lanka.
Tel: 0094 71 4481217

1.3 Responsibility of the Chief Accounting Officer and Accounting Officers in relation to the Financial Statements

In compliance with the generally recognized accounting policies and provisions contained in Section 38 of the National Audit Act No. 19 of 2018, the Accounting Officers' responsibility is to determine the internal control enabling to prepare the Financial Statements reflecting true and fair position and free from quantitative misstatements which may be occurred due to frauds and errors.

In terms of Section 16(1) of the National Audit Act No. 19 of 2018, the department must maintain proper books and records relating to its revenues, expenses, assets and liabilities enabling to prepare the Annual Reports and timely Financial Statements.

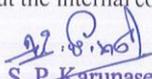
In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall assure that a productive internal control system is prepared and maintained for the department's financial control and review the productivity of said system from time to time and make necessary changes to maintain it productively accordingly.

1.4 Auditor's responsibility for the audit of financial statements

As a whole, the financial statements, my intension is to issue the auditor's report including my opinion with a fair confirmation which is free from quantified misstatements occurred due to the frauds and errors. Although the fair assurance is a higher level assurance, it won't always be a confirmation of disclosing of the quantified misstatements when auditing in terms of Sri Lanka Auditing Standards. The quantified misstatement could be occurred due to the frauds and errors effect singly or collectively and, it is expected that an effect could be occurred to the economic decisions taken by the users based on these financial statements.

The audit was conducted by me in terms of Sri Lanka Auditing Standards with professional judgment and professional apprehensive. Further,

- The base for my opinion is to obtain sufficient and appropriate audit evidences to avoid the risks occurred due to the frauds or errors in identifying the risks of quantified wrongful statements that could be occurred in the financial statements due to the frauds and errors and, planning the appropriate audit procedures suitably to the situation when valuating. The effect of a fraud is more powerful than the effect of quantified wrongful statements and, fraud could be occurred due to collusion, forgery, avoiding deliberately or avoiding the internal controls.
- Although not in the intent of declaring an opinion about the productivity of the internal control, a knowledge about the internal control to plan appropriate audit procedures was obtained.


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- Transactions and incidents based for the structure and content of the Financial Statements including disclosures have been included in Financial Statements appropriately and fairly which was evaluated.
- Transactions and incidents based for the structure and contents of the Financial Statements had been included appropriately and fairly and, the overall submission of Financial Statements containing disclosures was evaluated.

I will make aware of the Accountant with regard to the significant audit findings, key internal controlling weaknesses and other matters which I found within my audit,.

1.5 Report on other legal requirements

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

- Financial Statements suit with the previous year.
- Following recommendations issued by me relating to the Financial Statements of the previous year had not been implemented.

Reference paragraph in the report relating to previous year	Recommendation which had not been implemented	Reference paragraph in this report
2.3 (d)	Steps had not been taken to estimate the value of 03 vehicles given by the Ministry of Justice in 2019 and include into the non-financial assets.	1.6.1

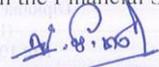
1.6 Comments on Financial Statements

1.6.1 Non-financial assets

Steps had not been taken to estimate the value of 03 vehicles given by the Ministry of Justice in 2019 and include into the non-financial assets.

1.6.2 Property, plant and Equipment

Steps had not been taken to identify the cost of Ten (10) items including furniture items, computer equipment and office equipment recommended by the Board of Survey reports of the previous year to dispose and deduct from the balance of Property, plant and equipment in the Financial Statements.


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1.6.3 Documents and books had not been maintained

Register of bonds for those officers who must keep bonds had not been maintained by the department.

2. Financial Review

2.1 Revenue management

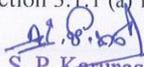
According to Action Plan of 2022, an income of Rs. 8,500,500 had been estimated as capital, investment income charges and other charges which was charged under the Public Trustee Act relating to the trust estates and it was observed according to letter No. PT/2/CA/3/3/5/2/ Volume (II) dated 10 March 2023 that income of Rs. 19,214,500 had been collected. It is 226% as a percentage of the estimate. Accordingly, weakness of estimating was observed.

2.2 Expenses management

Sixty three (63%) of the provisions amounting to Rs. 300,000 obtained for building and construction under 205-01-1-2001 had been saved without using.

2.3 Assurances shall be done by Chief Accounting Officer / Accounting Officer in terms of the provisions contained in Section 38 of National Audit Act No. 19 of 2018, although Chief Accounting Officer / Accounting Officer should have been assured about following matters, he had not been acted as aforesaid.

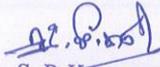
- (a) System is arranged and maintained for the financial control of the department, productivity of said system must be reviewed from time to time, necessary changes to maintain those systems productively must be made accordingly, those reviews must be made in writing and copy must be submitted to the Auditor General. But statements to prove such reviews were done had not submitted to the audit.
- (b) The Chief Accountant and Accountant must assure that annual and other financial statements may have to be prepared within necessary times and in addition to above, although the Chief Accountant must assure to submit the the Annual Reports relating to the entity audited, the said requirements had not been fulfilled due to the audit observations stated in Section 3.1.1 (a) in the report.


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2.4 Non-compliance with rules and regulations

Following non-compliances with rules and regulations were observed.

Reference to the rules and regulations	Non-compliance
(a) Section 47(1) of Public Trustee Act No. 01 of 1922	Although trusts/estates must be audited annually, part of the accounts in 2021 and final accounts of trust/estates prepared for year 2022 had not been submitted to the audit even as at the date of this report.
(b) Section 3.3 in Public Administration Circular No. 30/2016 dated 29 December 2016	Although transport services chart stated in the Annexure 01 of the Circular must be completed monthly to identify adverse changes (if any) in the fuel consumption, such thing had not been done within the year under review.
(c) Paragraph 02 in the Public Finance Circular No. 4/2015 dated 14 July 2015	Although an insurance cover must be arranged by calling quotations from government owned institutions registered in Sri Lanka Insurance Board which are in operation in the market, insurance services for the department vehicles had been obtained directly from Sri Lanka Insurance Corporation without calling quotations.
(d) Paragraph 3.1.6 in the Public Finance Circular No. 5/2016 dated 31 March 2016	Although Board of Survey must be conducted and submitted its report to the Auditor General before 31 March of the next year, the Board of Survey Reports relating to year 2021 had been submitted to the audit on 21 July 2022 with a delay of 03 months and a Board of Survey relating to 11 estates administered by the department had not been conducted.
(e) Paragraph 11.1 in the Public Finance Circular No. 01/2020 dated 28 August 2020.	Although Board of Survey must be appointed before 15 December of the relevant financial year, it was observed that the Boards of Survey relating to year 2021 and 2022 had not been appointed within the relevant time frame.


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2.5. Handling of bank accounts

It was observed that there are unidentified direct receipts in the general current account since few years which is maintained by the department and according to the bank reconciliation statement prepared as at 28 February 2023, the total of unidentified direct receipts was Rs. 2,719,188.

3. Operational Review

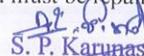
3.1 Performance

3.1.1. Annual Performance Report

- (a) In terms of Section 12.1 in the Public Finance Circular No. 02/2020 dated 28 August 2020, although Annual Performance Report must be prepared and submitted to the Parliament within 150 days by ending the financial year, the Annual Performance Report of year 2021 had been submitted on 16 November 2022 to table at the Parliament.
- (b) The actual output of 03 performance indicators out of 10 identified by the department was below 50% of the expected output and the expected output of the estate management was -54.

3.2 Asset Management

- (a) Eleven (11) properties conveyed under various estates were managed by the Public Trustee by end of 2022 and it is expected to fulfill the constitutive's objectives using the income of those properties by managing them properly. However, it is observed that sufficient measures to fulfill the owners' objectives through increasing the income of these estates had not been taken and the overall net loss of the estates within the year under review was Rs. 2,526,485.
- (b) Steps had not been taken to clearly identify an allotment in extent of 1 Acre, 1 Rood and 2 Perches in the land called Maththaka Watta situated at Galle Niyagama area which belongs to Hary Hapugoda estate in extent of 17 Acres of the entire land and to use it for an agriculture purpose by clearing its protected boundaries.
- (c) It was observed that plants must be re-cultivated in the Rubber cultivated land called Ankuduwa Watta in extent of 13.5 Acres in the land called Suduwelipotha Watta which belongs to Hary Hapogoda estate. Proper measures regarding unpermitted constructions in this land had not been taken by the department. It was also observed that the estate bungalow standing on the land aforesaid must be repaired with immediate effect.


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- (d) The Richmond Palace situated at Kalutara district which belongs to N.D.S. Silva Wijesinghe estate claims a history of above 100 years adorned with an antique value so that there is a need of conserve it immediately. Further, a list of artifacts with antique value had been stated in the last will of the Landlord aforesaid and those artifacts must be stored in the palace aforesaid and conserved them. But it was observed that only few artifacts out of the artifacts aforesaid had been placed in a safe of the department and steps had not been taken by the department to find out the place of other artifacts had been stored.
- (e) The house and land situated at Norton Bridge which belongs to I.W.D. Wijerathna estate had been handed over to Ginigathena Divisional Secretariat to carry on an elderly home. But when handing over the immovable properties belong to said estate to another party, the parties must enter into an agreement to have a proper agreement about handing over the house and maintenance etc. but failed to execute such agreement even after 29 years.
- (f) Powers of administration to sell the properties belong to the estate of C.E. Wanigasooriya estate and establish a trust on the name of Landlord had been given on 10 November 2005. Although steps to sell certain properties of said estate had been taken, steps to identify the ownership of other properties, to protect them confirming the right of the Public Trustee and to sell it to achieve the Landlord's objective had not been taken.

3.3 Keeping bonds of government officers

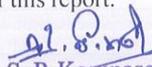
In terms of Financial Regulation No. 880 in the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, steps to charge bonds from those officers who must keep bonds according Chapter 612 in the government officers' bond ordinance had not been taken.

3.4 Losses and damages

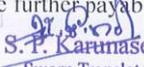
Action instituted in the court to charge the loss of Rs. 254,038 from the relevant driver due to the accident occurred to the vehicle bearing No. 65-0763 on 27 January 2007 had been annulled due to prescription and appropriate steps to cut-off from books by charging the relevant loss from the responsible person had not been taken even after 15 years from the date of accident.

3.5 Management weaknesses

- (a) Although compensation determined for the land in extent of 16 Acres, 01 Rood and 35 Perches acquired by the government from the land called Simondale Watta which belongs to D.S.W. Samarakoon estate had been informed by Kesbawa Divisional Secretary at two times as Rs. 2.63 million and Rs. 1.79 million, necessary steps to settle the variance had not been taken even as at the date of this report.


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- (b) The Public Trustee had been appointed as the Attorney to sell the movable and immovable properties in Sri Lanka which was belonged to Mrs. Florence Eevid Vidam who expired on 11 August 1968 at Singapore and give the moneys received by selling said properties to the heirs/beneficiaries, although Rs. 35,880,064 out of the moneys of Rs. 64,645,776 received by selling the properties had been given to 30 heirs/beneficiaries, steps to give the amount of Rs. 28,765,712 which must be given to 16 persons had not been taken even 23 years from the date of property sold.
- (c) Regarding the land situated at Pothanegama of Anuradhapura District claimed by R.L.H. Chandrasekara, although a temporary Trustee for 30 Perches of the high land and 05 Acres of paddy field which was belonged to the Public Trustee had been appointed, necessary steps to enter into a formal lease agreement had not been taken even as at the date of this report. Further, the department had not been supervised or followed up clearly about the extent of paddy fields, highlands cultivated by the tenant cultivator and the yield obtained from that and observed that only the inheritance paid by the tenant cultivator on his consent was received and accounted.
- (d) The land in extent of 32 Perches together with building situated at Gabada Street of Matara which belongs to Weerasinghe Abeynayake estate which had also not been managed productively upto 2013 had been leased on a monthly rental of Rs. 8,000 and the lease agreement had been expired on 31 December 2013. Although permission of the District Judge to sell this property had been obtained on 29 September 2016 under case No. 97/16, it had been leased to the same lessee aforesaid at a monthly rental of Rs. 10,000 without entering into a formal lease agreement, instead of selling the property and crediting to the fund.
- (e) A shop and land situated at Elpitiya area of Galle which belongs to D.J.D.J. Abeyskara estate had been leased since above 20 years without agreements and this shop had been valued as Rs. 1,100,000. Although lease rent receivable for this shop had been calculated as Rs. 227,380 upto May 2018 and Rs. 143,400 from 2005 to 2015, necessary steps to charge the lease rental had not been taken even as at the date of this report.
- (f) Powers of administration about the estate of G.S. Jayasooriya who was resided at Nugegoda area had been entrusted to the Public Trustee in 1982 and a land claimed by the first spouse (deceased) of the Landlord had been acquired to the government in 1999. Also in terms of the conditions stated in her last will, there was no ownership for the Landlord for this land. However, action for this land had been instituted to demand for compensation and Rs. 2,962,430 had been born as attorney fee since 2000 to 2019. In terms of the order dated 23 October 2019 of said case bearing No. 522/00/Special, it had been determined that there is no compensation entitlement relating to said property. Therefore, it was observed that time and funds had been unnecessarily spent for a property which doesn't have an ownership and attorney fees are further payable.

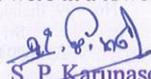

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- (g) In terms of the last will of Hary Hapugoda, it had been stated that 1/5 of the estate's income must be saved in each year and the balance must be collected to award scholarships and provide reliefs at the events of distress, when it becomes upto Rs. 100,000. However, revenues to achieve those objectives had not been saved by the department. Rs. 4,973,088 had been earned within a period of 5 years since 2015 to 2019 and Rs. 4,973,088 out of above must have been saved but not do so. It was observed that there is a debit balance in the estates because those estates are not managed properly so that the objectives relevant to the estate can't be achieved.
- (h) Rs. 2,629,250 had been spent for legal affairs to open 254 last wills which had not been opened and funds of D.S.W. Samarakoon estate had been used to pay the expenditure aforesaid. As tasks to be functioned relating to said estate had been stated by the Landlord in his last will, it is observed that the expenditure aforesaid is contrary to the objectives of the Landlord.
- (i) Expenses about 10 trusts/estates generating a debit balance of Rs. 14,950,471 in the total bank balances as at 31 December 2021 had been born and nothing investments were available relating to 6 trusts/estates out of above amounting to a total debit balance of Rs. 1,325,505.
- (j) Steps to maintain fixed asset registers separately for each division of trusts and estates had not been taken.
- (k) Steps to depreciate the fixed assets belong to trusts and estates had not been taken even as at the date of this report.

4. Sustainable development

4.1 Progress of achieving the sustainable development goals

Five (05) sustainable development goals had been identified by the department and the performance of achieving the goals of Health Promotion and Protecting of the Integrated Environment System were in a lower level of 24% and 47% respectively.


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5. Human Resources Management

5.1 Attached staff and actual staff

- (a) Although approved staff in the department as at 31 December in the year under review was 87, the actual staff was 67. Accordingly, positions of 19 officers were in vacant and the post of Translator was also in vacant since 2015.
- (b) In terms of Public Administration Circular No. 18/2001 dated 22 August 2001, although each and every officer who had been served for 5 years at the same workplace must be given transfers to allow to work in different workplaces, it was observed that steps to give transfers for 18 officers whose period of service in the department passed over 5 years had not been taken.

Sgd. Illegibly

H.M. Ranasinghe Banda
Senior Assistant Auditor General
For Auditor General

I, S.P. Karunasena being a Sworn Translator of the Democratic Socialist Republic of Sri Lanka do hereby certify that foregoing is a translation of the **Auditor General's Report of Year 2022** issue to the **Department of Public Trustee** and translated by me duly and correctly from Sinhala into English language.

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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%	00%- 49%
1. Payment for the Scholarships.	-	-	70%	-
2.Payment for the Medical Donation.	-	-	-	24%
3.Payment for the Maintenance and Development of Religious places	-	-	67%	-
4.Payment for the Religious Affairs	-	-	-	47%
5.Payment for the Relief Donation.	-	-	72%	-
6. Personal trust payments	-	-	-	49%
7. Other payments according to trust objectives	-	-	62%	-
8. Releasing of temple compensation	-	85%	-	-
9. Releasing of foreign compensation	-	83%	-	-
10.Estate Manegement	-	-	-	(54%)

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%
Equality qualitative education	Awarding scholarships for scholars	Number of scholars	-	70%	-
Health promotion	Providing aids for patients	Number of patients	24%	-	-
Protection of territorial ecosystem	Charity payments	Number of persons who receive charitable allowance	47%	-	-
Ending poverty	Providing aids for helpless people	Number of helpless persons who receive aids	-	-	72%
Generation of peaceful, fair institutions	Providing aids for institutions and shrines	Number of shrines	-	67%	-

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

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	07	06 (P.T. D.C.)	01
Territory	02	01	01
Secondary	61	46	15
Primary	17	14	03

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

Managing estates is a key task among the roles of this department and there are many legal affairs to be carried out on behalf of that and inability of recruiting a Legal Officer had been directly affected the performance of the institution. As majority of the vacant positions of tertiary and secondary positions belongs to the combined service, officers for that can't be recruited which is an issue.

But maximum effort within the year had been taken to achieve departmental targets through optimum engagement of the existing staff.

6.3 Human Resource Development

Name of the Programme	Number of employees trained	Duration of the Programme	Overall Investment (Rs'000)		Nature of the programme (Local/Foreign)	Output / Knowledge Obtained *
			Local	Foreign		
Preparing salaries of government officers	14	2 Days	70		Local	Knowledge in preparing salaries
Post Graduate Degree in Law	01		300		Local	Knowledge in Law

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
	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	Not relevant		
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	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		

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 Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2))DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		

7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
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	Complied		
	the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not relevant		

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	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Not relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not relevant		

16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		

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

END