



Annual Performance Report
2022

Department of the Law Commission
Expenditure Head No -235

Annual Performance Report for the year 2022

Department of the Law Commission

Expenditure Head No -235

Contents

		Page No
Chapter 01	- Institutional Profile/Executive Summary	3 - 9
Chapter 02	- Progress and the Future Outlook	10
Chapter 03	- Overall Financial Performance for the Year	11 - 35
Chapter 04	- Performance indicators	36
Chapter 05	- Performance of the achieving Sustainable Development Goal (SDG)	37 - 38
Chapter 06	- Human Resource Profile	39 - 40
Chapter 07	- Compliance Report	41 -48

Chapter 01- Institutional Profile/Executive Summary

1.1 Introduction

The Law Commission of Sri Lanka was established under the Law Commission Act No. 03 of 1969, and it is the main government institution which recommends legal reforms. The Department of Law Commission is constituted to extend administrative and research support.

1.2 Vision, Mission, Objectives of the Institution

Vision

To promote reform of the Law for good governance

Mission

Implementation of the functions prescribed in the Law Commission Act No 03 of 1969 for the promotion of the reform of the Law.

Objective

The main object of the Law Commission is to promote the reform of the law.

1.3 Key Functions

- i. The codification of Law.
- ii. The elimination of anomalies.
- iii. To take and keep under review the law both substantive and procedural with a view to its systematic development and reform.
- iv. The repeal of obsolete and unnecessary enactments.
- v. The simplification and modernization of the law.
- vi. To receive and consider any proposals for the reform of the law.
- vii. To prepare and submit to the Minister, from time to time, programmes for the examination of different branches of the law with a view to reform.
- viii. To obtain such information as to the legal systems of other countries.

- ix. To keep under constant review the exercise by bodies, other than parliament, of the power to legislate by subsidiary legislation with a view to ensure that they conform to well establish principles and to the rule of law.
- x. To formulate programmes for rationalizing and simplifying legal procedures including procedures of an administrative character connected with litigation.
- xi. To formulate programmes for the codification of the law in Sinhala, Tamil and English.

Law Commission members in year 2022

- I. Mr.Romesh de Silva, P.C.(Chairman)
- II. Mr. S. Anil Silva, P.C.
- III. Mr. Palitha Fernando, P.C
- IV. Mr. Aritha Wickremanayake
- V. Mr. Palitha Kumarasinghe, P.C
- VI. Mr. Chanaka De Silva, P.C
- VII. Dr. Harsha Cabral, P.C
- VIII. Mr. Manohara De Silva, P.C
- IX. Mr. Sanjeewa Jayawardane, P.C
- X. Ms. Priyanthi Pieris
- XI. Mr. Samantha Ratwatte, P.C
- XII. Mr. Navin Marapana, P.C
- XIII. Mr. Nirmalan Wigneswaran
- XIV. Pro. (Ms.) Naazima Kamardeen
- XV. Mr. Niran Anketell

Ex-Officio Members:

- I. Mrs.Piyumanthi Peiris, Additional Secretary(Legal) /Ministry of Justice

Department Staff:

- Ms. Sewwandi Abeysekera, Secretary (Acting) /Law Commission
- Ms. Lilanthi Pathinagoda, Assistant Secretary / Law Commission
- Ms.Yasanji Chathurangika, Assistant Secretary / Law Commission

Progress of Recommendations of the Law Commission from

01.01.2022 to 31.12.2022

I. Law commission observations on the legal draftsman’s draft on proposed Contempt of Court Bill.

Name of Recommendation	Law commission observations on the legal draftsman’s draft on proposed Contempt of Court Bill.
Background	The topic was discussed on the request of the Ministry of Justice forwarded by the letter No. MOJ/(L)/497/2021 dated 30.06.2022
Current Status	Law Commission Observations emailed to the Legal Division of the Ministry of Justice on 28 th July 2022

II. Review of draft Matrimonial Causes Act Proposed by the Ministry of Justice

Name of Recommendation	Review of draft Matrimonial Causes Act Proposed by the Ministry of Justice
Background	The Chairman of the Law Commission requested a copy of the Draft Matrimonial Causes Act proposed by the Ministry of Justice for the observation of the Law Commission before adding developments to the Law Commission proposal on the same topic.
Current Status	The draft was discussed and was on the view that a fresh proposal should be proposed by the Law Commission.

III. Law Relating to “Social Media and Right to Privacy”.

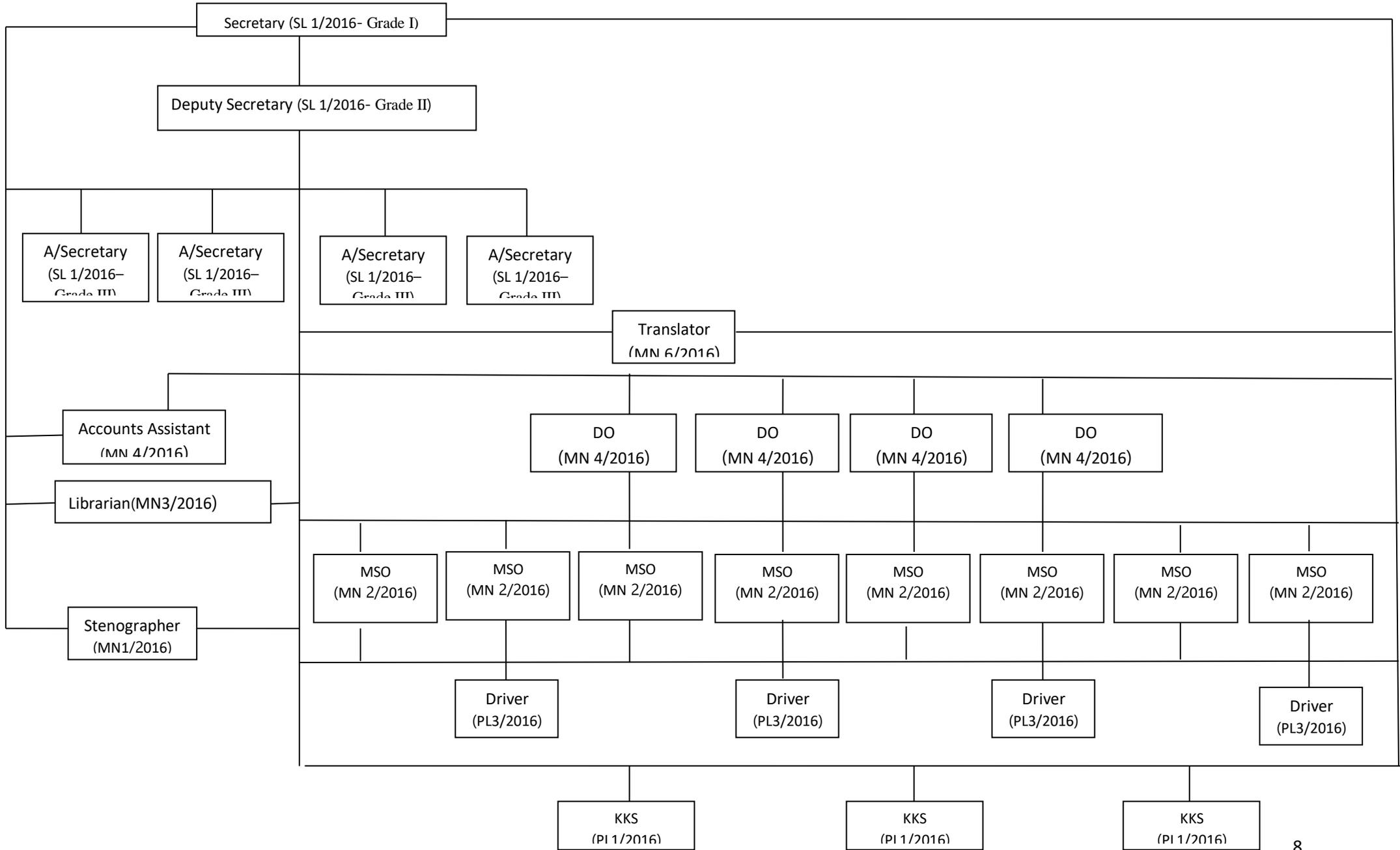
Name of Recommendation	Law Relating to “Social Media and Right to Privacy”.
Background	The commission was on the view that a new legal framework should be developed on “Social Media and Right to Privacy.”
Current Status	Legality of publishing the photographs taken of an individual at private function without the consent of the person. The Commission considers the following issues on deciding the legality on the above. Issues Discussed: <ul style="list-style-type: none">• Damaging the individual for contractual or commercial purpose

	<ul style="list-style-type: none">• Nature of the obligation among the parties• Sexual implication• Public figure – There should be Journalistic freedom and freedom for criticism (Fair Use Principle)• Commercial exploitation without images• Compromising images• Reasonable expectation of a person’s image will explore• Blackmailing on sexual relationships after breakups of relationships of couples <p>Causing harm must be proved</p> <p>The commission discussed further on the generational thinking patterns and the new generational positive attitudes towards the social media. Therefore, the commission was on the view that a flexible approach should be in the law towards the modern technological developments in the social media.</p>
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IV. Proposal on Divorce, Custody and Alimony

Name of Recommendation	Proposal on Divorce, Custody and Alimony
Background	Divorce, Custody and Alimony
Current Status	The Draft Act to Provide for additional grounds and procedures for the dissolution of Marriage, provision of orders for custody, alimony, and maintenance and consequential matters prepared by the sub-committee appointed was discussed by the Commission.

1.4 Organizational Chart



1.5 Departments under the Ministry/ Main Divisions of the Department/ Divisional Secretariats of the District Secretariat

Not relevant to this department.

1.6 Institutions/Funds coming under the Ministry/ Department/ Divisional Secretariats of the District Secretariat

Not relevant to this department.

1.7 Details of the Foreign Funded Projects (if any)

- a) Name of the Project
- b) Donor Agency
- c) Estimated Cost of the Project –Rs. Mn
- d) Project Duration



Not relevant to this department.

Chapter 02 - Progress and the Future Outlook

Briefly explain Special Achievements, challenges and future Goals

The year 2022 was a challenging year for all Sri Lankans in terms of economic and political affairs. In order to overcome these challenges, the government institutions had to adhere to strict financial restrictions and restrictions on other activities.

Although it is challenging to work under those restrictions, as a government department, being able to fulfill its responsibilities in a timely manner in accordance with the rules and regulations of the government is a matter of procedural satisfaction. I hereby express my thanks to the staff.

Legislation for the Law Commission to achieve legal progress in 2023
Commission Department will provide maximum assistance.

.....
C.S. Abeysekera
Secretary (Acting)
Department of Law Commission

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

3.1 Statement of Financial Performance

						ACA -F
Statement of Financial Performance						
for the period ended 31st December 2022						
Budget 2021		No te	Actual			
			2022	2,021		
Rs.			Rs.	Rs.		
-	Revenue Receipts		-	-		
-	Income Tax	1	-	-		
-	Taxes on Domestic Goods & Services	2	-	-		ACA-1
-	Taxes on International Trade	3	-	-		
-	Non Tax Revenue & Others	4	-	-		
-	Total Revenue Receipts (A)		-	-		
-	Non Revenue Receipts		-	-		
-	Treasury Imprests		16,548,430	14,871,000		ACA-3
-	Deposits		-	-		ACA-4
-	Advance Accounts		869,105	775,445		ACA-5
-	Other Main Ledger Receipts		-	-		
-	Total Non Revenue Receipts (B)		17,417,535	15,646,445		
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		17,417,535	15,646,445		
	Remittance to the Treasury (D)		27,015	38,737		
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		17,390,520	15,607,708		

	Less: Expenditure					
	Recurrent Expenditure					
-						
11,227,000	Wages, Salaries & Other Employment Benefits	5		11,074,101	10,910,477	
6,353,000	Other Goods & Services	6		4,598,881	4,131,079	ACA-2(ii)
200,000	Subsidies, Grants and Transfers	7		61,287	67,732	
-	Interest Payments	8		-	-	
-	Other Recurrent Expenditure	9		-	-	
17,780,000	Total Recurrent Expenditure (F)			15,734,269	15,109,288	
	Capital Expenditure					
210,000	Rehabilitation & Improvement of Capital Assets	10		188,724	218,500	
390,000	Acquisition of Capital Assets	11		43,257	-	
-	Capital Transfers	12		-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13		-	-	
-	Capacity Building	14			28,500	
-	Other Capital Expenditure	15		-	-	
600,000	Total Capital Expenditure (G)			231,981	247,000	
	Deposit Payments			-	-	ACA-4
2,000,000	Advance Payments			2,116,719	407,159	ACA-5
	Other Main Ledger Payments			-	-	
	Total Main Ledger Expenditure (H)			2,116,719.10	407,159	
	Total Expenditure I = (F+G+H)			18,082,969	15,763,447	
	Balance as at 31st December J = (E-I)			(692,450)	(155,739)	

	Balance as per the Imprest Reconciliation Statement				(692,450)	(155,739)	ACA-7
	Imprest Balance as at 31st December				0	0	ACA-3
					(692,450)	(155,739)	

3.2 Statement of Financial Position

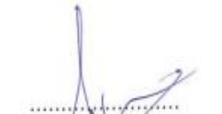
ACA-P

Statement of Financial Position As at 31st December 2022

		Actual	
	Note	Current Year	Previous Year
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	26,540,209	25,086,952
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	2,982,590	2,525,596
Cash & Cash Equivalents	ACA-3		
Total Assets		29,522,800	27,612,548
<u>Net Assets / Equity</u>			
Net Worth to Treasury		2,982,590	2,525,596
Property, Plant & Equipment Reserve		26,540,209	25,086,952
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3		
Total Liabilities		29,522,800	27,612,548

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...5.... to...15... and Notes to accounts presented in pages from to 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 :2023/02/ 26


.....
Accounting Officer
Name : C.S.Abeysekera
Designation :Secretary(Acting Name : C.S.Abeysekera
Date :2023/02/20


.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name : C.S.Abeysekera
Date :2023/02/ 20

Wasantha Perera
Secretary
Ministry of Justice, Prison Affairs and
Constitutional Reforms
No. 19, Sri Sangaraja Mawatha,
Colombo 10.

C.S. Abeysekera
Secretary (Actg)
Department of Law Commission
No. 80 4th Floor, Adhikarana Mawatha
Colombo 12.

C.S. Abeysekera
Secretary (Actg)
Department of Law Commission
No. 80 4th Floor, Adhikarana Mawatha
Colombo 12.



3.3 Statement of Cash Flow

	Actual	
		Restated
	2022	2021
	Rs.	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	-	-
Imprest Received	16,548,430	14,871,000
Recoveries from Advance	-	-
Deposit Received	-	-
Total Cash generated from Operations (A)	16,548,430	14,871,000
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	14,030,544	13,938,122
Subsidies & Transfer Payments	61,287	
Expenditure incurred on behalf of Other Heads	669,137	240,000
Imprest Settlement to Treasury	27,015	38,737
Advance Payments	1,528,465	407,141
Deposit Payments	-	-
Total Cash disbursed for Operations (B)	16,316,449	14,624,000
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	231,981	247,000
<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)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	231,981	247,000
Total Cash disbursed for Investing Activities (E)	231,981	247,000
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(231,981)	(247,000)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(0)	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
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	-	-

Notes to the Financial Statements

Note-(i)

Statement of Losses and Waiver (Losses under F.R. 106 and F.R. 113)

Expenditure Head No :
Programme No. & Title :

Ministry / Department / District Secretariat :

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	No
Over	Rs. 25,000.01	0	No
Total			No

Classification of the cases by nature of Losses.	No. of Cases	Value (Rs.)
1	0	No
2	0	No
3	0	No
4	0	No
Total	0	

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	No
Over	Rs. 25,000.01	0	No
		0	No

Classification of the cases by Nature of Losses	No. of Cases	Value (Rs.)
1	0	No
2	0	No
3	0	No
4	0	No
Total	0	No

Age Analysis per (ii)

Less than five years	No. of Cases	Amount
	0	Rs.0
5-10 years	No. of Cases	Amount
	0	Rs.0
Over 10 years	No. of Cases	Amount
	0	Rs.0

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)

Date :2023/02/ 20

C.S. Abeysekera
Secretary (Actg)
Department of Law Commission
No. 80 4th Floor, Adnkarana Mawatha
Colombo 10



Note-(ii)

Statement of Write off from books

Expenditure Head No :
Programme No. & Title :

Ministry / Department / District Secretariat :

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	No	No
(ii)	Over Rs. 25,000.01	No	No
Total		<u>No</u>	<u>No</u>

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1						
2						
3						
4						
5						
6						
Total						

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.



.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)

Date :2023/02/ 20

C.S. Abeysekara
Secretary (Actg)
Department of Law Commission
No. 60 4th Floor, Adhikarana Mawatha
Colombo 12.

Statement of Commitments and Liabilities as at 31st December

Name of Special Expenditure Unit/Ministry/Department/District Secretariat:
 Expenditure Head No:
 Programme No. & Title:

Name of the Person/Institution	Commitment	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.)	Commitment Balance (Rs.)	Liability Date	Liability Amount (Rs.)	Revised Liability (Rs.)	Paid Liability (Rs.)	Liability Balance (Rs.)
										(1)	(2)=(1)-(3)		(3)	(4)	(5)	(6)=(4)-(5)
1. Ministries/Government Department																
..... Total																
2. State Corporations/Statutory Boards																
..... Total																
3. Others (Private Parties)																
Sri Lanka Telecom Ltd		December 2022	235	01	01		1402		11			December 2022	12,462			12,462
Mobile (Pvt) Ltd		December 2022	235	01	01		1402		11			December 2022	3,408			3,408
Over-time payments		December 2022	235	01	01		1101		11			December 2022	18,945			18,945
Government Printing Department		December 2022	235	01	01		1201		11			December 2022	1,150			1,150
American Premier Water System Ltd.		December 2022	235	01	01		1409		11			December 2022	2,796			2,796
Total													38,761			38,761
Grand Total													38,761			38,761

*Nature of payments/Liabilities should be recognized separately as follows:

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered into with the external parties in order to obtain goods and services during the respective accounting year, although the relevant goods or services have not been received.

Chief Financial Officer (Chief Accountant)/ Director (Finance)
 Commissioner (Finance)

Date: 2023/02/20

C.S. Abeysekara
 Secretary (Artg.)
 Department of Law Commission
 No. 00 4th Floor, Adhikarana Mawatha
 Colombo 12.

Statement of Liabilities - (i)
Statement of Commitments in terms of FR 94(2) and (3)

Name of Ministry / Department / District Secretariat :

Expenditure Head No. :

Programme No. & Title :

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								XX
								XX
	Total							
2. State Corporations/Statutory Boards								XX
								XX
	Total							
3. Others (Private Parties)								XX
								XX
	Total							
Grand Total								



.....
 Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date : 2023/02/ 20

Edh
C.S. Abeysekera
 Secretary (Actg)
 Department of Law Commission
 No. 80 4th Floor, Adhikarana Mawatha
 Colombo 12.

Statement of Liabilities - (ii)
Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / District Secretariat :

Expenditure Code :

Programme No. & Title :

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total							XX XX	
2. State Corporations/Statutory Boards Total							XX XX	
3. Others (Private Parties) Total							XX XX	
Grand Total								




 Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date :

2023/02/ 20

C.S. Abeysekara
 Secretary (Actg)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

(1)	Provision in Estimates - 2022 under Reimbursable Foreign Aid including Supplementary provisions	
(2)	Total Expenditure disbursed during the year 2022, against (1) above	No
(3)	Total of Reimbursement Claims outstanding as at 01st January 2022	No
(4)	Total of Reimbursement Claims made during the year 2022, in respect of years 2021 & prior years (if any)	No
(5)	Total of Reimbursement Claims made during the year 2022, in respect of year 2022	No
(6)	Total of Claims disallowed by the Donor, during 2022 (if any), in respect of Claims 2021 or prior years (if any)	No
(7)	Total of Claims disallowed by the Donor, during 2021 (if any), in respect of Claims 2022	No
(8)	Total of Reimbursements received during the year 2022, in respect of years 2021 or prior years	No
(9)	Total of Reimbursements received during the year 2021, in respect of years 2022	No
(10)	Total of reimbursement Claims outstanding as at 31st December 2022 [(3+4+5) - (6+7)] - (8+9)	No
(11)	Total of Reimbursement Claims made after 31/12/2022 in respect of 2022 up to the finalization of the Financial Statements	No
(12)	Total of Reimbursement received after 31/12/2021 up to the finalization of the Financial Statements	No
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	No


 Chief Financial Officer /Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Date :2023/02/ 20

C.S. Abeysekera
 Secretary (Actg)
 Department of Law Commission
 No. 80 4th Floor, Adhikarana Mawatha
 Colombo 12.



3.5 Performance of the Revenue Collection

Rs.

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
-	-	-	-	-	-

*** Kindly be informed that this Department is not engaged in the process of Revenue Collection.**

3.6 Performance of the Utilization of Allocation

Rs.

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	17,780,000	17,780,000	15,734,269	88%
Capital	600,000	600,000	231,981	39%

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

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

3.8 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2020	Balance as per financial Position Report as at 31.12.2020	Yet to be Accounted	Rs. ,000
					Reporting Progress as a %
9151	Building and Structures				
9152	Machinery and Equipment				
9153	Land				
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				
-	Vehicles	14,210,000	14,210,000		100%
-	Furniture and Office Equipment	12,330,210	12,330,210		100%

3.9 Auditor General's Report**

** The final audit report issued by the Auditor General to be scanned and placed here while submitting to the Parliament.

NATIONAL AUDIT OFFICE.

My No. } JLO/A/DLC/FA/2022/11
May 2023

Your No. }

Date } 31st

Secretary

Department of Law Commission.

Head 235 – Auditor –General’s Summary Report as per the Section 11 (1) of National Audi Act, No.19 of 2018 regarding the financial statements of the Department of Law Commission for the period ended 31 December 2022.

1. Financial Statements.

1.1 Expressing a qualified opinion.

Head 235 -The audit was carried-out by my command as per the provisions of the National Audit Act, No.19 of 2018 which should be read together with the provisions included in the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka regarding the Statement of Financial Position as at 31st December 2022, Statement of Financial Performance for the period ended on that same day, and the Financial Statements for the year ended from 31st December 2022 containing the Statements of Cash Flows of the Department of Law Commission. This report mentions my presentation of views and observations about these Financial Statements submitted to the Department as per Section 11(1) of National Audit Act, No. 19 of 2018. The Auditor-General’s report that should be submitted as per the Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read together with Section 10 of the National Audit Act, No. 19 of 2018 will be submitted to Parliament in future.

I am in the opinion that, except the effect of the matters stated in Section 1.6 of this report, the Financial Position from the Financial Statements of

the Department of Law Commission as at 31st December 2022 and Financial Performance and Cash Flows for the period ended on that same day reinforce true and fair status complying with the Generally Accepted Accounting Principles in the Financial Statements prepared.

1.2 Basis of expressing a qualified opinion.

My qualified opinion will be expressed on the matters in Section 1.6 of this report. I carried-out the audit in accordance with the Sri Lanka Auditing Standards (SLAS). The Section deals under Responsibilities of the Auditor-General further explains my responsibility regarding the Financial Statements. I believe the audit proof that I have obtained is substantial and appropriate to provide a basis to my opinion.

1.3 Responsibility of Chief Accounting Officer and Accounting Officer regarding the Financial Statements.

Responsibility of the Accounting Officer is to prepare Financial Statements reinforcing a true and fair view complying with the Generally Accepted Accounting Principles and to the provisions mentioned in Section 38 of the National Audit Act, No. 19 of 2018, and to decide the required internal controls to enable preparation of Financial Statements without qualitative misrepresentations that may occur from frauds and errors.

The Department should maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the preparation of annual and periodic financial statements as per Section 16 (1) of the National Audit Act, No. 19 of 2018.

Accounting Officer should ensure that an effective internal control system for the financial control exists in the Department and carry-out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be fruitfully carried-out as per sub-section 38(1) (c) of the National Audit Act, No. 19 of 2018.

1.4 Responsibilities of the Auditor-General regarding the Financial Statements.

My aim is to give a fair confirm that the Financial statements are in general without qualitative misrepresentations that may occur from frauds and errors, and issue the Auditor-General's report including my opinion. Even though, the fair certification is a higher level certification, it will not be a confirming of a revelation of qualitative misrepresentations each time

when it is carried-out as an audit as per Sri Lanka Auditing Standards. The qualitative misrepresentations might occur due to individual or group frauds and errors and the qualitatively manner will depend on the effect of the economic decisions taken by the users based on these Financial Statements.

The audit has been carried-out by me as per Sri Lanka Auditing Standards with professional judgment and professional suspicion. Further,

- When finding a base for the stated audit opinion, identifying and estimating the risks causing qualitative misrepresentations in the Financial Statements due to frauds and errors, the appropriate audit procedures, as per the case may be, are planned and activated. Affects caused due to fraudulency are more powerful than affects caused by qualitative misrepresentations due to wrong interpretation, because they are from reasons of misstatements, making forged documents, purposely avoiding, wrongly interpreted or avoiding the internal controls.
- Not intended to state an opinion about the effectiveness of the internal control of the Department, but to obtain an understanding about the internal control in order to plan the appropriate audit procedure.
- To praise that the transactions and incidents that led to the structure and content of the Financial Statements which contain disclosures on the Financial Statements are included appropriately and in a fair way.
- Presentation in general is praised for including transactions and incidents which led to the structure and content of the Financial Statements in an appropriate and in a fair way, and also for including revealing in Financial Statements.

The Accounting Officer is notified about the important audit findings, weaknesses in the main internal controls and other matters identified during my auditing.

1.5 Report regarding Other Legal Requirements.

I declare the following as per the Section 6 (1) (d) of the National Audit Act, No.19 of 2018.

- (a) That the Financial Statements are in accordance with the preceding year.

- (b) My recommendations regarding Financial Statements of the preceding year had been operated.

1.6 Ideas regarding the Financial Statements.

1.6.1 Non-Revenue Receipts.

- (A) According to the Treasury Prints SA 70, the Treasury Imprest Received was Rs. 18, 348, 400 whereas the Statement of Financial Performance under Non-Revenue Receipts mentioned it as Rs. 16, 548, 430 which meant a lesser value of Rs. 1, 800, 000.
- (B) According to the Treasury Prints SA 52, the Advance Accounts Receipts were Rs. 1, 264, 415 whereas the Statement of Financial Performance under Non-Revenue Receipts mentioned it as Rs. 869, 105 which meant a lesser value of Rs. 395, 310.
- (C) According to the Treasury Prints SA 70, Imprest Receipts under Cash generated from Operations in Statement of Cash Flows were Rs. 18, 348, 430 whereas it was mentioned as Rs. 16, 548, 430 which meant a lesser value of Rs. 1, 800, 000.

1.6.2 Advance Payments.

According to the Treasury Prints SA 52, Advance Payments were Rs.1, 721, 409 whereas the Statement of Financial Performance mentioned it as Rs.2, 116,719 which meant an extra value of Rs. 395, 310 under Advance Payments.

1.6.3 Other Main Ledger Accounts Payments.

- (A) As per the Guideline 7.4 in State Accounts Guidelines Circular No. 2022/05 dated 13 December 2022, the value (Item'd') under "Remittance to Treasury" in the Statement of Financial Performance should include Remittance to Treasury during the year and at the end of year. According to the Department Cash Book, the total of Remittance to Treasury during the year and at the end of year was Rs. 1,827,015 whereas the Statement of Financial Performance mentioned it as Rs.27, 015 which meant a lesser value of Rs. 1,800,000.
- (B) According to Department Cash Book, Imprest settled to Treasury under Expenditures relevant to Cash generated from Operations in Statement of Cash Flows was Rs. 1,827,015 whereas it was mentioned as Rs. 27, 015 which meant a lesser value of Rs. 1,800,000.

1.6.4 Balance in the Statement of Imprest Reconciliation.

- (A) According to the Treasury Prints SA 51, Credits to Advance 'B' Account by other Heads was Rs. 1,264,415. Statement of Imprest Reconciliation mentioned it as Rs. 869,105 which meant a lesser value of Rs. 395, 310.
- (B) According to the Treasury Prints SA 51, Debits to Advance 'B' Account by other Heads was Rs. 192, 944. Statement of Imprest Reconciliation mentioned it as Rs. 588, 254 which meant an extra value of Rs. 395,310.

1.6.5 Non-Financial Assets.

- (A) Non-Financial Assets balance as at 31 December 2022 in the year under review was Rs. 26,540,210. When preparing Financial Statements, as per Paragraph 6 of State Accounts Guidelines 2022/05 dated 13 December 2022, specimen form SA 82 to was not attached to ACA 6 – Statement of Non-Financial Assets.
- (B) Vehicle Spare Parts which were identified to be auctioned by the Annual Inventory Survey 2021, were not auctioned even at 31 December 2022 of the year under review.

2. Financial Review.

2.1 Expenditure Management.

- (A) Even though the Estimates should be prepared and framed with due regard to economy and efficiency as per Financial Regulations 50, the total of Rs. 662,509 was left in 04 Recurrent Vote Subjects and 01 Capital Vote Subject, and it was stretched across from 69 per cent to 100 per cent from Total Net Provisions.
- (B) Rs. 140,000 Allowance value paid to the Chairman on 30 December 2022 for November and December months was not noted under Vote No. 1003 - Other Allowances. Instead it was noted under Vote No. 1001 – Salaries and Wages.

2.2 Approach to Liabilities and Commitments.

- (A) Even though all other payments except Personal Emoluments and Allowances should be recognized as Commitments and Liabilities as per State Accounts Circular No. 255/2017 dated 27 April 2017, Overtime Allowance payments of Rs. 18, 945 was inserted to

Statements of Liabilities and Commitments as at 31 December of the year under review.

- (B) Extra Rs. 797 was mentioned as a value of liabilities under Expenditure Code 1402 in the Register of Liabilities on the Financial Statement as at 31 December of the year under review.

2.3 Ensuring to be done by the Chief Accounting Officer / Accounting Officer.

Even though Chief Accounting Officer / Accounting Officer should ensure the below issue according to the provisions of Section 38 of Audit Act, No. 19 of 2018, none such action was taken.

Ensure that an effective internal control system for the financial control exists in the Department 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, and also a copy of this written review should be submitted to the Auditor. However, statements regarding such reviews carried out were not submitted to Audit.

2.4 Non-Complying with Laws, Rules and Regulations.

Laws, Rules and Regulations reference.	Non-compliance.
(A) Financial Regulations 135 of the Democratic Socialist Republic of Sri Lanka.	Financial powers vested as per Financial Regulations, were assigned to some non-existing designations at the present institution.
(B) Section 7 of Public Finance Circular No. 01/2020 dated 28 August 2020.	As per the Circular, some officers of the Department had not signed the Pay Abstract.

2.5 Operating Bank Accounts.

- (a) Though the balance was zero according to Cash Book as at 31 December of the year under review, the balance on that day according to Bank Reconciliation Statement was Rs. 27, 015.
- (b) Regarding the Savings Account at Bank of Ceylon, as at 31 December of the year under review, though the balance according to the Bank Statement was Rs. 663, 779, according to Bank Reconciliation statement it was Rs. 666, 779 mentioning an extra Rs. 3, 000.

3. Operations Review.

3.1 Performance.

3.1.1 Planning.

(A) The Action Plan for the year 2022 was not prepared by identifying the relevant activities mentioned in the form in the Public Finance Circular No. 02/ 2020 dated 28 August.

(B) While Ministry of Finance Circular (Review on Government expenditures) dated 25 August 2021 suspended purchasing, the Department has purchased a cupboard for Rs. 43, 257 to the Library from NISACO on 29 March 2022. Rs. Million 0.40 was allocated to the purchasing of Fixed Assets in the Action Plan, but it was doubtful to have a 87 percent Action Plan progress in the Financial Performance by producing a purchase for Rs. 43, 257 only.

3.1.2 Not achieving the Expected Output Level.

(A) Main objectives mentioned in the Law Commission Act, No. 03 of 1969 was to promote Law reforms, and 11 activities were identified to complete these objectives. But, from 01 January 2022 to 31 December 2022 the number of meetings held were 06 and it was for 04 Law Recommendations and only 01 report was finalized.

(B) Allowances paid to the Chairman and Law Commissioners for 06 number of meetings was Rs. 932,000 and expenses of a single meeting was generally Rs. 155, 333.

3.1.3 Annual Performance Report.

As per the Paragraph 10.2 of Public Finance Circular No. 02/2020 dated 28 August 2020 and as per the form mentioned in Guideline No. 14 issued by the Department of Public Finance, a draft of the Annual Performance was not attached and submitted together with the Annual Accounts of the year under review.

3.2 Security of Public Officers.

As per Financial Regulations 880, officers who certify vouchers or sign cheques on Government Account are required to give security in accordance with the Public Officers (Security) Ordinance. Two Staff Grade officers who sign cheques had not furnished security.

3.3 Losses.

As per Financial Regulations 110, a Register of Losses, reporting all losses of the Department should be maintained. The Register of Losses maintaining from the year 2015 only recorded losses caused by vehicles up to 04 November 2019.

3.4 Management weaknesses.

3.4.1 Expenditure control.

As per the Budget Circular No. 03/ 2021 dated 11 December 2021, a process to decrease the expenditures for telephone from 25 per cent and electricity from 10 per cent in the public institutions should be prepared. But no such process was carried out.

4. Good Governance.

4.1 Internal Audit.

As per the provisions mentioned in Section 40 (1) of National Audit Act, No. 19 of 2018, though an internal audit should be carried out, it was not performed even by the Ministry of Justice for the year 2022.

5. Human Resource Management.

5.1 Signing of the Annual Performance Agreement.

As per the Public Administration Circular No. 02/2018 dated 24 January 2018, the whole working staff of the institution had not signed the Annual Performance Agreement.

5.2 Attached Cadre, True Cadre.

(A) Even though the Approved Cadre for the institution is 29, as at 31 December 2022 there were 03 the Senior Level vacancies, 07 Secondary Level vacancies, 02 Primary Level vacancies, making the total of 12 vacancies.

(B) As per the Section 13.3 of Chapter 2 of Establishment Code of the Democratic Socialist Republic of Sri Lanka, an Acting Appointment should be made as a temporary measure until a Substantive

Appointment is made and the designation of a Secretary was vacant due to not making a Substantive Appointment from the year 2014 until the day of this audit.

Sgd. /Illegibly

R.S.Katugampola

Senior Assistant Auditor-General

For the Auditor-General.

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%
1. Rehabilitation & Improvement of Plant Machinery and Equipment			
2. Vehicles			54%
3. Acquisition of Furniture and Office Equipment			
4. Staff Trainings			

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%
<p>According to the Sustainable Development Goals three main goals have been identified.</p> <p><u>Goal 5:</u> Achieve gender equality and empower all women and girls.</p> <p><u>Goal 10:</u> Reduce inequality within and among countries.</p> <p><u>Goal 16:</u> Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.</p>	<ol style="list-style-type: none"> 1. End all forms of discriminating laws and ensure the equality legal protection and reduce the discriminating gaps. 2. Update the existing law with new legal remedies and concept in accordance with the progressive international standers. 3. Identification of issues to be developed in existing legal system and identification of the best legal remedies. 4. Promote the rule of law and ensure the equal access to justice for all. 5. Introduce new legal recommendation for general public, students and academic to create analytical discussion on law. 	<ol style="list-style-type: none"> 1. Discuss the legal proposals and suggestions forwarded by the general public and the government institutions. 2. Prepare research papers and analyze according to the international legal standards. 3. Prepare legal recommendation with views and suggestions of the Law Commission. 4. Forward the finalized legal recommendations to the Ministry of Justice or the relevant authorities to take further actions. 5. Update finalize legal recommendations and Acts passed by the parliament proposed by the Law Commission in the Law Commission's official web site. 			✓

5.2 Briefly explain the achievements and challenges of the SustainableDevelopment Goals

Due to the various restrictions that arose due to the economic crisis, most of the activities of the Law Commission were discussed through zoom technology. Therefore, it was a challenge to have to devote considerable time to the final discussion and drafting of certain proposals.

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior			
Secretary	1	-	1
Deputy Secretary	1	-	1
Assistant Secretary	4	3	1
Territory			
Translator	1	1	-
Secondary			
Accounts Assistant	1	-	1
Development officer	4	4	-
Librarian	1	1	-
Management Service Officer	8	3	5
Stenographer	1	-	1
Primary			
Driver	4	3	1
KKS	3	3	-
Total	29	18	11

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

The institution was able to bring its performance to a satisfactory level by managing efficiently human resources of the present staff, although there had been vacancies in Staff Grade posts as well as in other posts.

06.3 Capacity Development of the Staff

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the program (Abroad/Local)	Output/ Knowledge Gained*
			Local	Foreign		

*Briefly state how the training program contributed to the performance of the institution

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant to this Department.		
1.4	Stores Advance Accounts			
1.5	Special Advance Accounts			
1.6	Others			
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied. Not using CIGAS and all monthly account summaries are prepared by using the debit summary.		
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	This department does not use the CIGAS program and prepares monthly account summaries by debit summary. Accordingly, the software package for payments will be used with the ITMIS program from October 2020		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared			
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	This Department does not operate an Internal Audit Unit and the duty is carried on by the Ministry of Justice, Human Rights & Law Reforms.		
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	This Department does not operate an Internal Audit Unit and the duty is carried on by the Ministry of Justice, Human Rights & Law Reforms.	
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	Audit and Management Committee meetings are organized and held by the Ministry of Justice, Human Rights & Law Reforms.	
8	Asset Management		
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied	
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the	Complied	

	aforesaid circular			
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	Not Complied	Unable to carry out the excess and deficits that were disclosed through the board of survey and other relating recommendations, actions during the period specified in the circular.	Actions taken to carry out work as per the circular in years ahead.
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	Kindly be informed that this Department does not own condemned vehicles.		
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	Kindly be informed that this Department does not own such vehicles.		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had	Complied		

	been prepared, got certified and made ready for audit by the due date			
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Kindly be informed that this Department does not own Dormant Accounts.		
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	Kindly be informed that this Department does not own balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made.		
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	This Department does not possess any loans in arrears to carry out time analysis.		
12.3	The loan balances in arrears for over one year had been settled	This Department does not possess loan balances in arrears for over one year.		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	It is not necessary for this Department to maintain a General Deposit Account.		
13.2	The control register for general deposits had been updated and maintained			
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	Complied		

	the completion of the task			
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	Kindly be informed that this Department is not engaged in the process of collecting revenue.		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Revenue collections are being directly remitted to the Treasury.		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	No arrears of revenue.		
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	Complied		

	or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures			
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	Acitizensformulated and implemented by the Institutioninterms 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 interms 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 theaforesaid Human ResourcePlan	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