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வருடாந்த செயலாற்றுகை அறிக்கை
ANNUAL PERFORMANCE REPORT
2022

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கடன் இணக்க சபைத் திணைக்களம்
DEPARTMENT OF DEBT CONCILIATION BOARD

Annual Performance Report for the Year 2022

Department of Debt Conciliation Board

Expenditure Head No. 231

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Chapter 01 – Institutional Profile/ Executive Summary

1.1 Introduction

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

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

Other ten members consisting of persons -

- who have not less than fifteen years of professional experience as an attorney-at-law or
- who are holding or have held a post in Grade I of Sri Lanka Administrative Service or any other All Island Services.

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

- The Chairman of every branch board shall be a member of the Board and a person who holds or has held the office of Judge of a High Court or as a District Judge or
- a person who has not less than fifteen years' professional experience as an attorney-at-law.

Other members of each branch board shall consists of ten persons -

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

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

1.2 Vision, Mission and Objectives of the Institution

Mission

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

Vision

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

Objectives

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

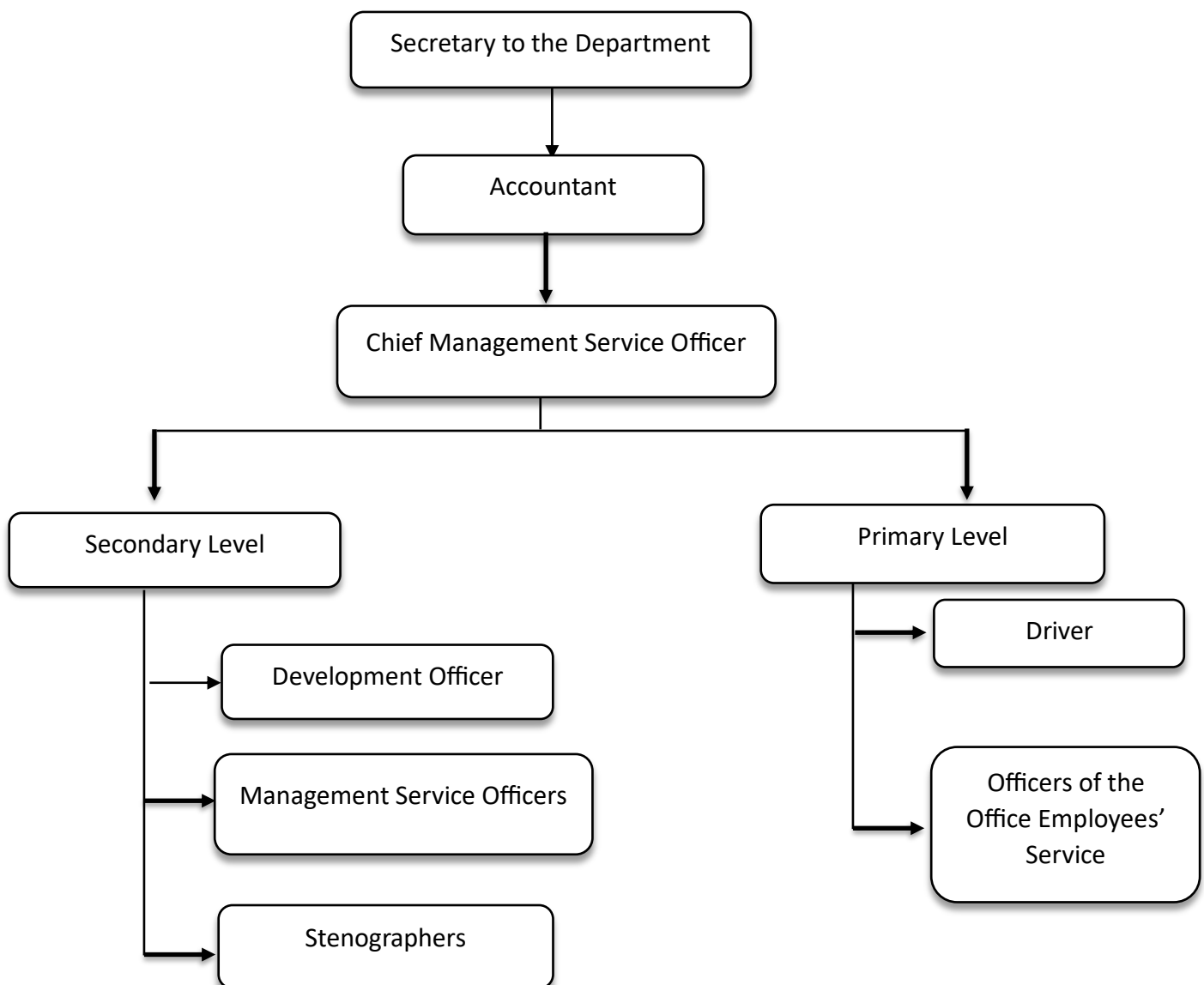
1.3 Key Functions

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

No fee is charged for the applications submitted to the Board and the proceedings before the Board are free of any stamp duty. A very small amount is charged as Gazette and notice fees,

and as such an immense service is afforded to the public suffering under indebtedness. It is a great relief to the public that it is not compulsory for the applicants to be represented by a lawyer.

1.4 Organizational Chart



Chapter 02 – Progress and the Future Outlook

Performance of the Department of Debt Conciliation Board form 01.01.2022 to 31.12.2022

Description	Number
Number of pending applications brought forward as at 01.01.2022	1,424
Number of new applications	455
Number of applications received relating to requests for review or refusals	17
Total number of applications	1,896
Number of applications that have been settled	417
Number of applications that have been dismissed	226
Number of applications that have been reviewed	30
Number of applications to which certificates have been reviewed	03
Number of withdrawn applications	67
Number of applications removed from the roll	22
Number of applications that have been set aside	72
Number of applications on which action have been taken	837
Number of pending applications as at 31.12.2022	1,112

- The number of applications settled during the year 2022 from the total number of applications accounted to 44%.
- The cases which had been earlier settled but called again for payment of money stood at 53 in the Branch Board of Galle.

Form 01.01.2022 To 31.12.2022

District	Number of Applications submitted as at 31.12.2022
Colombo	71
Kalutara	50
Kurunegala	52
Kegalle	16
Ratnapura	17
Badulla	03
Ampara	01
Galle	61
Matara	19
Hambantota	06
Gampaha	129
Kandy	15
Puttalam	09
Matale	06
	455

Branch Boards	Number of applications pending in the Branch Boards as at 01.01.2022	Number of applications already attended and completed as at 31.12.2022	Number of cases pending as at 31.12.2022
Main Board	499	307	170
Colombo Branch Board	(From 2022.11.28)181	04	183
Galle Branch Board	266	160	188
Gampaha Branch Board	481	197	278
Kurunegala Branch Board	469	166	296

03. Financial Progress

Expenditure Head	Allocation for the year 2022 (Rs.Mn)	Expenditure as at 31.12.2022 (Rs.Mn)	Financial Progress as at 31.12.2022 (%)
Recurrent	39.90	37	92%
* Capital	0.73	0.1	13.6%
Total	40.63	37.1	91%

* Expenditure restricted in line with the Circular No. 03/2022 on Controlling Public Expenditure

Way Forward of the Department

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

Hence, action has been taken to establish branch boards giving priority to the districts from which a large number of applications are receiving daily. Accordingly, branch boards were established in Galle, Colombo and. Gampaha districts. Further another branch board has been established in Kurunegala district in order to cater to the Northern, North Central, North Western and Central Provinces. In this context, we expect to provide the service of Sri Lanka Debt Conciliation Board more efficiently and effectively to the public.

Chapter 03

Overall Finance Performance for the Year ended 31st December 2022

3.1 Statement of Financial Performance

3.2 Statement of Financial Position

3.3 Statement of Cash Flows

3.4 Notes to the Financial Statements

Statement of Financial Performance
for the period ended 31st December 2022

Budget 2022	Note	Actual	Restated
Rs.		2022 Rs.	2021 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		-	-
- Deposits		45,612,000	28,654,700
- Advance Accounts		86,486	ACA-3
- Other Main Ledger Receipts		1,640,697	46,091
			ACA-4
Total Non Revenue Receipts (B)			963,993
			ACA-5
Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		47,339,183	
Remittance to the Treasury (D)		47,339,183	
		8,741	
Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		47,330,442	
Less: Expenditure			
Recurrent Expenditure			
23,740,000	5	21,642,644	10,881,263
16,075,000	6	15,237,069	12,875,398
85,000	7	32,179	40,751
-	8	-	-
-	9	-	-
Total Recurrent Expenditure (F)		36,911,892	23,797,412



Capital Expenditure			
225,000	Rehabilitation & Improvement of Capital Assets		
480,000	Acquisition of Capital Assets		
-	Capital Transfers		
-	Acquisition of Financial Assets		
25,000	Capacity Building		
-	Other Capital Expenditure		
<u>730,000</u>	Total Capital Expenditure (G)	100,990	
	Deposit Payments		
	Advance Payments	86,486	
	Other Main Ledger Payments	1,885,583	
	Total Main Ledger Expenditure (H)	<u>1,972,069</u>	
	Total Expenditure I = (F+G+H)	38,984,950	
<u>40,630,000</u>	Balance as at 31st December J = (E-I)	<u>8,345,491</u>	
	Balance as per the Imprest Reconciliation Statement		
	Imprest Balance as at 31st December	8,345,491	
		-	
		<u>-</u>	

10
11
12
13
14
15

66,800		
5,760,219		
-	ACA-2(ii)	
90,500		
<u>5,917,519</u>		
46,091	ACA-4	
686,270	ACA-5	
-		
<u>732,361</u>		
30,447,292		
<u>(782,508)</u>		
(782,508)	ACA-7	
-	ACA-3	
<u>-</u>		



Statement of Financial Position
As at 31st December 2022

	Note	2022 Rs	Actual 2021 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	11,012,649	10,972,059
Financial Assets			
Advance Accounts	ACA-5/5(a)	2,497,620	2,252,733
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		13,510,269	13,224,792
Net Assets / Equity			
Net Worth to Treasury		2,497,620	2,252,733
Property, Plant & Equipment Reserve		11,012,649	10,972,059
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		13,510,269	13,224,792

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 08 to 26 and Notes to accounts presented in pages from 27 to 33 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: Mrs. Wasantha Perera

Designation: Secretary, Ministry of Justice,
Prisons Affairs and Constitutional Reforms

Date:

Wasantha Perera

Secretary

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

Accounting Officer

Name: Mrs. Subhashini Dayananda

Designation: Secretary, Department of
Debt Conciliation Board

Date:

Subasini Dayananda

Secretary

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

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

Name: Mrs. P. N. Wijegunaratne

Date: 22/10/2023

P.N. Wijegunaratne
Accountant (Acting.)

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

**Statement of Cash Flows
for the Period ended 31st December 2022**

	Actual	Restated 2021 Rs.
	2022 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	1,059,159	599,790
Imprest Received	45,612,000	28,654,700
Recoveries from Advance	1,724,537	764,993
Deposit Received	86,485	46,091
Total Cash generated from Operations (A)	48,482,181	30,065,574
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	36,874,912	23,416,413
Subsidies & Transfer Payments	32,179	40,751
Expenditure incurred on behalf of Other Heads	9,740,367	-
Imprest Settlement to Treasury	8,741	-
Advance Payments	1,638,507	644,800
Deposit Payments	86,485	46,091
Total Cash disbursed for Operations (B)	48,381,191	24,148,055
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	100,990	5,917,519
<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	100,990	5,917,519
Total Cash disbursed for Investing Activities (E)	100,990	5,917,519
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(100,990)	(5,917,519)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<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 01 st January	-	-
Closing Cash Balance as at 31 st December	-	-



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

Expenditure Head No : 231
Programme No. & Title : 01 Operational Activities

Department : Department of Debt Conciliation Board

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

		No. of Cases	Total Amount (Rs.)
Below		No	No
Over		No	No
Total		No	No

		No. of Cases	Value (Rs.)
1		No	No
2		No	No
3		No	No
4		No	No
Total		No	No

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

		No. of Cases	Total Amount (Rs.)
Below		No	No
Over		No	No
Total		No	No

		No. of Cases	Value (Rs.)
1		No	No
2		No	No
3		No	No
4		No	No
Total		No	No

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.

Age Analysis per (ii)			
Less than five years	No. of Cases	No	
	Amount	Rs.	
5-10 years	No. of Cases	No	
	Amount	Rs.	
Over 10 years	No. of Cases	No	
	Amount	Rs.	



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

P.N. Vijegunaratne

Date : 2023/02/23 Accountant (Acting)

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

Note-(ii)

Statement of Write off from books

Expenditure Head No : 231 Department : Department of Debt Conciliation Board
Programme No. & Title : 01 Operational Activities

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

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

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 No	No	No	No	No	No	No
2 No	No	No	No	No	No	No
3 No	No	No	No	No	No	No
4 No	No	No	No	No	No	No
5 No	No	No	No	No	No	No
6 No	No	No	No	No	No	No
Total	No	No	No	No	No	No

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) **P.N. Vijegunaratne**
Date : 23/02/2023 Accountant (Acting)
Department of Debt Conciliation Board
No. 35A, Dr. N.M. Perera Mawatha,
Colombo 08.

Statement of Commitments and Liabilities as at 31st December 2022

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Department of Debt Conciliation Board
Expenditure Head No: 231
Programme No. & Title: 01 Operational Activities

Name of the Person/Institution	Commitment No.	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. Ministries/Government Department	No	No	No	No	No	No	No	No	No	(1)	(2)=(1)-(3)	No	(3)	(4)	(5)	(6)=(4)-(5)
Total	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
2. State Corporations/Statutory Boards	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Total	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
3. Others (Private Parties)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Total	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Grand Total																

*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 in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

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

Date : 23/02/2023 N. Vijegunaratne

Accountant (Acting)

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

Note(iv)

Statement of Liabilities - (i)

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

Name of Department : Department of Debt Conciliation Board
Expenditure Head No. : 231
Programme No. & Title : 01 Operational Activities

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	Postal Expenses -	1	0	1402	11	397,833		230
Postal Department	Galle Branch Board							230
2. State Corporations/Statutory Boards								
Ceylon Electricity Board	Electricity Bill	1	0	1403	11	-		80,376
National Water Supply & Drainage Board	Water Bill	1	0	1403	11	-		13,059
Sri Lanka Telecom PLC	Telephone Bill	1	0	1402	11	397,833		27,394
Rakna Arakshaka Lanka Limited	Payment of Security Service	1	0	1409	11	1,421,667		216,444
Kurunegala municipal Council	Water Bill	1	0	1403	11	716,667		638
Kurunegala municipal Council	Sewerage bill	1	0	1409	11	1,421,667		2,500
Total								340,412



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.)
3. Others (Private Parties)								
Steno Training Allowance - Kurunegala & Gampaha Branch Board	Steno Training Allowance	1	0	1409	11	1,421,667		18,000
Building Rent Payment - Department	Building Rent - Department	1	0	1404	11	4,805,000		600,000
Cleaning Expenses - Galle Branch Board	Cleaning Expenses - Galle Branch Board	1	0	1409	11	1,421,667		8,400
Grand Total	Total							626,400
								967,042

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

Date : 23/02/2017

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



Note-(vii)

Statement of Missing Vouchers

Department : Department of Debt Conciliation Board
Expenditure Head No : 231
Programme No. & Title : 01 Operational Activities

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
No	No	No	No	No

.....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 23/02/2023 **P.N. Vijegunaratne**
Accountant (Acting.)
Department of Debt Conciliation Board
No. 35A, Dr. N.M. Perera Mawatha,
Colombo 08.



3.6 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Estimate (Rs.)	Final Estimate (Rs.)	Amount (Rs.)	As a % of the Final Revenue Estimate
20.02.02.99	Interest - Other	-	-	107,437.24	-
20.03.99.00	Sales and Fess and other proceeds	337,60000.	33,7600.00	307,054.50	90%
20.06.02.02	Other	6,000.00	6,000.00	3,60000.	60%

3.7 Performance of the Utilization of Allocation

Type of Allocation	Allocation Reserved		Actual Expenditure (Rs.Mn)	Allocation Utilization as a % of Final Allocation
	Original (Rs.Mn)	Final (Rs.Mn)		
Recurrent	39.9	39.9	36.9	92.5%
*Capital	0.73	0.73	0.10	13.8%

* Expenditure restricted in line with the Circular No. 03/2022 on Controlling Public Expenditure

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

S.No.	Allocation received from which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
No	No	No	No	No	No	No

3.9 Performance of the Reporting of Non-Financial Assets

Asset Code	Code Description	Balance as per the 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 %
9152	Machinery	11,012.67	11,012.97	-	100

3.10 Auditor General's Report

English Translation

Letter No. JLO/A/DDCB/FA/2022/05 dated 31 May 2023 from the National Audit Office addressed to the Secretary, Department of Debt Conciliation Board

Head 231 – Summarized Report of the Auditor General on the Financial Statements of the Department of Debt Conciliation Board for the year ended 31 December 2022 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

Head 231 - The audit of the financial statements of the Department of Debt Reconciliation Board for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and the statement of cash flows for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 11(1) of the National Audit Act, No.19 of 2018. My comments and observations on the financial statements that is to be submitted to the Department of Debt Conciliation Board in terms of Section 11(1) of the National Audit Act, No.19 of 2018 is included in this report. My Report to Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be tabled in due course.

In my opinion, except for the effects of the matters described in the paragraph 1.6 of this report, the financial statements of the Department of Debt Conciliation Board gives true and fair view of the financial position as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the Generally Accepted Accounting Policies.

1.2 Basis for the Qualified Opinion

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

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

It is the responsibility of the Chief Accounting Officer for the preparation of financial statements that give a true and fair view in accordance with the Generally Accepted Accounting Policies and Section 38 of the National Audit Act, No.19 of 2018 and determination of such internal control that is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

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

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

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes my opinion. Although reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it

exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatements of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably in the financial statements with disclosures.
- evaluate whether the underlying transactions and events relevant to the structure and content of the financial statements are included appropriately and reasonably and the overall presentation of the financial statements with disclosures.

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

1.5 Report on Other Legal and Regulatory Requirements

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

- (a) The financial statements are consistent with the preceding year,
- (b) The following recommendation made by me on the financial statements of the preceding year had not been implemented.

Referenced paragraph relevant to the Report of the preceding year	Recommendation which had not been implemented	Referenced paragraph in this Report
1.6.2	Assets worth Rs.173,300 had not been stated under additions in the Statement of Non-Financial Assets	1.6.2 (b)

1.6 Comments on the Financial Statements

1.6.1 Recurrent Expenditure

- (a) Even though salaries, wages and other employee benefits amounted to Rs.21,423,491 in terms of the Treasury Printout SA 10, it was stated as Rs. 21,642,644 in the statement of financial performance and Format ACA-2 (ii) and thereby it had been overstated by Rs. 219,153.
- (b) Even though other goods and services amounted to Rs.15,456,221 in terms of the Treasury Printout SA 10, it was stated as Rs. 15,237,069 in the statement of financial performance and Format ACA-2 (ii) and thereby it had been understated by Rs. 219,152.

1.6.2 Non-Financial Assets

- (a) In terms of the Treasury Printout SA 82 the balance of office equipment as at 31 December 2021 stood at Rs. 517,818. It had been brought forward and stated at Rs. 677,581 as at 01 January 2022 and thereby overstated by Rs. 159,763.

Similarly, the balances with respect to the computer equipment and furniture had been brought forward understating Rs.138,000 and Rs. 21,763 respectively.

(c) Non-financial assets worth Rs.173,300 which had been bought in the previous year had not been accounted even in the year under review.

(c) In terms of the Paragraph 8.2 of the State Accounts Guideline No. 2022/05, if there are non-financial assets which are yet to be reported, they should be properly identified and should be accounted at cost or in the absence of cost, they should be accounted at assessment values. Even though receipt orders in respect of 14 number of items had been issued pertaining to the said items given by the Ministry of Justice, Prison Affairs and Constitutional Reforms on 24 November 2022, it had not been stated under additions in the Non-Financial Assets of the year under review.

2. Financial Review

2.1 Expenditure Management

Due to provisioning of over allocations, a sum of Rs.2,842,145 of 09 recurrent expenditure heads and 02 capital expenditure heads was remained unspent and it ranges between 6 to 100 percent.

2.2 Liabilities and Commitments entered into

According to the Treasury Statements, liabilities worth Rs. 967,042 had not been reported, liabilities worth Rs. 967,042 had been stated under note (iv) in the liability statement.

2.3 Certifications made by the Chief Accounting Officer/ Accounting Officer

Even though in terms of provisions stipulated in Section 38 of the National Audit Act, No. 19 of 2018, the Chief Accounting Officer/ Accounting Officer shall be responsible for the following matters, action had not been taken accordingly.

(a) The Chief Accounting Officer and the Accounting Officer shall ensure that an effective internal control 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 in writing as required for such systems to be effectively carried out and forward a copy of the same to the Auditor General, documents to this effect had not been submitted to the audit.

- (b) Even though the Chief Accounting Officer and the Accounting Officer shall ensure the timely preparation and submission of annual and other financial statements and in addition, the Chief Accounting Officer shall be required to submit the annual reports to Parliament pertaining to the audit entity, the said requirement had not been fulfilled as provided in the audit observation under paragraph 3.1.3 (a) of the report.

2.4 Non-compliance to the Laws, Rules and Regulations

Reference to the laws, rules and regulations	Non-Compliance
(a) Extra Ordinary Gazette Notification No. 1530/13 of Januray 01, 2008 as amended by the Stamp Duty (Special Provisions) Act, No. 12 of 2006	Even though a stamp duty of Rs.25 shall be levied for payments exceeding Rs. 25,000, on 27 occasions action had not been taken to levy the stamp duty pertaining to the payments upto a sum of Rs. 2,008,371.
(b) Financial Regulation 375 (1) of the Democratic Socialist Republic of Sri Lanka	Action had not been taken in terms of the Circular provisions when settling the ad-hoc imprests to a sum of Rs. 200,000 which had been obtained in 02 occasions.
(c) Paragraph 7 of the Public Finance Circular No. 01/2020 dated 28 August 2020	In terms of the said Circular, action should be taken to get the signatures of the officers on the salary sheet. However, signatures had not been taken with respect to 14 officers.
(d) Section 2 and 3(2) of the Debt Conciliation Board Ordinance No. 39 of 1941.	The Debt Conciliation Board shall consist of the Chairman and four members and the quorum for a meeting of the Board shall be three members. However, hearings were conducted in the absence of the quorum.

3. Operational Review

3.1 Performance

3.1.1 Vision and Mission

A sufficient number of activities had not been identified enabling to provide relief programme for the public aggrieved by loan transactions relating to immovable property as envisaged in the Vision. Further, only five awareness programmes for debt ridden public had been conducted during the month of January targetting the Northern Province and apart from that no other public awareness programmes had been conducted in any other region of the country.

3.1.2 Action Plan

- (a) There had been a difference in the figures with respect to the number of cases brought forward as at 01 January 2022 having regard to the Action Plan 2022 and the information submitted for the audit purpose.
- (b) There had been a difference between the number of case files that should be remained in the Department as at 31 December 2022 as per departmental records and the number of case files that the department has in its custody physically. Accordingly, there was a shortage of 836 files and 03 files in the main board and Gampaha branch board respectively and an excess of 59 case files in the Galle branch board.

3.1.3 Annual Performance Report

- (a) Pursuant to the paragraph 12.1 of the Public Finance Circular No. 02/2020 dated 28 August 2020, the annual performance reports shall be tabled in Parliament within 150 days after the end of the financial year. However, the annual performance reports relevant to the years 2020 and 2021 had been tabled in Parliament on 19 April 2023.
- (b) Pursuant to the paragraph 10.2 of the Public Finance Circular No. 02/2020 dated 28 August 2020, annual performance report along with annual accounts of the year under review shall be presented to the audit in terms of the format given under no. 14 in the guidelines issued by the Department of Public Finance.

3.2 Procurement

Renting out the buildings for the Branch Boards had not been included in the Procurement Plans of 2021 and 2022.

3.3 Officers required to give Surety

Even though as stipulated in F.R. 880, Officers who are administratively responsible for or who under delegation entrusted with, receipt or custody of public money, revenue stamps or stores, or the disbursement of public money or the issue of stamps or stores and those who certify vouchers or sign cheques on Government Account are required to give security in accordance with the Public Officers (Security) Ordinance (Cap. 612) for the faithful discharge of their duties and also in terms of the Circular No. 01/2011 dated 18 January 2011, 04 officers who should give security had not acted accordingly.

3.4 Losses and Damages

- (a) A value of Rs. 101,800 pertaining to the accident of the motor car bearing number WPKP 1251 on 11 January 2022 had not been stated in losses and write off in the financial statements.
- (b) In terms of F.R. 104(3), a preliminary report should be sent immediately, the preliminary report on the above accident as per F.R. 104 (3) had been submitted on 21 February 2023 and the full report on the same as per F.R. 104 (4) had been submitted on 10 March 2023.
- (c) The repairs were carried out from the organizations which had submitted the lowest values for the repairs and the recommendation from a Government Technical Officer had not been obtained in this regard.

4. Sustainable Development

Nominating two senior officers to coordinate achievement of sustainable development goals at organizational, provincial and national level in terms of the strategic management plan of the national level in keeping with the provisions of the Circular No. MSDW/08/65 dated 27 April 2018 of the Ministry of Sustainable Development and Wildlife and communicating the same to the Ministry was done only on 17 April 2023.

5. Human Resource Development

The details pertaining to the approved, vacant and excess cadre during the year under review was as follows.

Level	Approved Cadre	Actual Cadre	Vacancies/ (Excess)
Senior	02	01	01
Secondary	26	31	(05)
Primary	<u>06</u>	<u>05</u>	<u>01</u>
	<u>34</u>	<u>37</u>	<u>(03)</u>

- (i) The actual cadre existed in the way that there were 01 vacancy in the senior level, 05 excess in the secondary level and 01 vacancy in the primary level.
- (ii) In terms of paragraph 13.3 of the Establishments Code of the Democratic Socialist Republic of Sri Lanka, an acting appointment should be made as a temporary measure only and until a substantive appointment is made. A substantive appointment has not been made with respect to post of accountant which has been vacant since 17 March 2021 to the date of this audit.
- (iii) Even though only five posts have been approved under secondary level with respect to the Development Officer post, there were 19 officers and thus excess of 14 officers remained.

Sgd./ R.S.Katugampola
Senior Assistant Auditor General
for Auditor General

Chapter 04

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

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

Chapter 05

Performance of the Achieving Sustainable Development Goals

5.1 Indicate the Identified Sustainable Development Goals

Goal/ Objective	Targets	Indicators of the achievement	Progress of the achievement to date		
			0%-49%	50%-74%	75%-100%
To settle outstanding loans between parties which have been obtained on the security of conditional transfer deeds and mortgage deeds of immovable property.	Expansion and extending the services delivered to the public by the Debt Conciliation Board.	To establish Branch Boards of the Debt Conciliation Board in Gampaha, Kurunegala, Colombo and Galle Districts. The number of cases filed has been increased by 70%.			85%

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

The branch boards of the Debt Conciliation Board have already been established in the Districts of Gampaha and Galle. The branch board of Kurunegala has been established in early 2022 and the branch board of Colombo has been established at the year end of 2022.

Chapter 06

Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)
Senior	01	01	-
Tertiary	01	01 (Acting)	-
Secondary	26	25 (06 Attachment)	Vacancies - 15 Excess -11
Primary	06	05	01

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

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

Since a primary court is functioning in the Department of Debt Conciliation Board, the most sought human resource asset would be the stenographers. 03 posts of stenographer have been approved for this Department and it is remained vacant for few years. Further, 03 stenographers have been approved for the 03 Branch Boards. However, only the employees who have been attached to this Department and the Branch Boards by the Ministry of Justice, Human Rights and Legal Reforms are currently serving. Nearly 50 cases are being heard by the Department on daily basis. The shortage of stenographers has highly affected on the delays encountered in issuance of copies of the cases to parties concerned.

Given there were not sufficient number of employees to cover the subjects relevant to the Department and one employee has to attend several subject matters, there were hindrances to provide the services of the Department efficiently. Further, employees of the Department have not been referred to training programmes due to the fact that minimum allocations were made when compared to previous years in respect of the training programmes intended to enhance knowledge and skills in the respective subject areas. In the meantime, classes were conducted for the employees who sat for the efficiency bar examinations to provide them with required knowledge.

Chapter 07

Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Non Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non- compliance future
1	The following Financial statements / accounts 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 Complied		
1.4	Stores Advance Accounts	Not Complied		
1.5	Special Advance Accounts	Not Complied		
1.6	Others	Not Complied		
2	Maintenance of Books and Registers (F.R. 445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal Emoluments register/personal emoluments cards has been maintained and updated	Complied		
2.3	Register of Audit Queries has been maintained and updated.	Complied		
2.4	Register of Internal Audit Reports has been maintained and updated.	Not Applicable	No Internal Audit Division in this Department. Internal audit activities of this Department are carried out by the Internal	

			Audit Division of the Ministry of Justice.	
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date.	Complied		
2.6	Register for Cheques and Money Orders has been maintained and updated.	Complied		
2.7	Inventory Register has been maintained and updated.	Complied		
2.8	Stocks Register has been maintained and updated.	Complied		
2.9	Register of Losses has been maintained and updated.	Complied		
2.10	Commitment Register has been maintained and updated.	Complied		
2.11	Register of Counterfoil Books (GAN 20) has been maintained and updated.	Complied		
3	Delegations of Functions for Financial Control (FR 135)			
3.1	The financial authority has been delegated within the Institute.	Complied		
3.2	The delegation of financial authority has been communicated within the institute.	Complied		
3.3	The Authority has been delegated in such a manner 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 the State Accounts Circular No. 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 had been prepared.	Complied		
4.2	The Annual Procurement Plan had been prepared.	Complied		
4.3	The Annual Internal Audit Plan had been prepared.	Complied	Since there is no Internal Audit Division in this Department, internal audit activities of this Department is carried out by the Internal Audit Division of the Ministry of Justice.	
4.4	The annual estimate has been prepared and submitted to the Department of National Budget on due date.	Complied		
4.5	The annual cash flow has been submitted to the Department of Treasury Operations on time.	Complied		
5	Audit Queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General.	Complied		
6	Internal Audit			
6.1	The Internal Audit Plan had been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019.	Not Complied	No Internal Audit Division in this Department. Internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
6.2	All the internal audit reports had been replied within one month.	Complied		
6.3	Copies of the all internal audit reports had been submitted to the Management Audit Department in terms of Sub Section 40(4) of the	Not Complied	No Internal Audit Division in this Department. Internal audit activities of this Department are carried	

	National Audit Act, No.19 of 2018.		out by the Internal Audit Division of the Ministry of Justice.	
6.4	All the copies of internal audit reports had been submitted to the Auditor General in terms of Financial Regulation 134(3).	Not Complied	No Internal Audit Division in this Department. Internal audit activities of this Department are carried out by the Internal Audit Division of the Ministry of Justice.	
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee had been held during the year as per the DMA Circular 1- 2019.	Complied		
8	Asset Management			
8.1	The information about purchase of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017.	Complied		
8.2	A suitable Liaison Officer has been appointed to coordinate the implementation of the provisions of the Circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid Circular.	Complied		
8.3	The Boards of Survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of the Public Finance Circular No. 05/2016.	Complied		
8.4	The excess and deficits that were disclosed through the	Complied		

	Boards of Survey and other relating recommendations, actions were carried out during the period specified in the Circular.			
8.5	The disposal of condemned articles had been carried out in terms of F.R. 772.	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date.	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning.	Not Complied	The Department does not have any vehicles in its possession.	
9.3	The Vehicle Log Books had been maintained and updated.	Complied		
9.4	The action has been taken in terms of FR 103, 104, 109 and 110 with regard to every vehicle accident.	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	Complied		
9.6	The absolute ownership of the Vehicle Log books has been transferred after the lease term.	Complied		
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 carried forward	Complied		

	from previous years had been settled.			
10.3	The action had been taken regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made in terms of Financial Regulations and those balances had been settled within one month.	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limits.	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1).	Not Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with.	Complied		
12.2	A time analysis had been carried out on the loans in arrears.	Complied		
12.3	The loan balances in arrears for over one year had been settled.	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R 571 in relation to disposal of lapsed deposits.	Applicable		
13.2	The Control Register for general deposits had been updated and maintained.	Complied.		
14	Imprest Account			
14.1	The balance in the cash book has been remitted to TOD at the end of the year under review.	Complied.		
14.2	The ad – hoc imprests issued as per F.R 371 settled within	Complied.		

	one month from the completion of the task.			
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R.371.	Complied.		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly.	Complied.		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations.	Complied.		
15.2	The revenue collection had been directly credited to the revenue account without crediting to the deposit account.	Complied.		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176.	Complied.		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre.	Complied.		
16.2	All members of the staff 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 Regulations.	Complied	There is no separate website for this Department and information pertaining to this Department is given in the website of the Ministry of Justice.	

17.3	Bi – annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act.	Not Complied	This Department has not yet received any requests seeking information in terms of the provisions of the Right to Information Act.	
18	Implementing the Citizens Charter			
18.1	A Citizens Charter / Citizens Client's Charter has been formulated and implemented by the Institution in terms of the Circular No. 05/2008 (1) of the Ministry of Public Administration and Management.	Complied		
18.2	A methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 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	Complied		

	the format in Annexure 01 of the aforesaid Circular.			
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		

