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பொது நம்பிக்கைப் பொறுப்பாளர் திணைக்களம்
DEPARTMENT OF PUBLIC TRUSTEE



2019

கார்ட்டுபாடன லார்ட்டால
செயலாற்றல் அறிக்கை
PERFORMANCE REPORT

஠ஹ ஹாரகார டெபார்ட்மென்டில்
பொது நம்பிக்கைப் பொறுப்பாளர் திணைக்களம்
Department of Public Trustee

Annual Performance Report for the year 2019
Name of the Institution – Department of Public Trustee
Expenditure Head No - 205

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Chapter 01 - Institutional Profile/Executive Summary

1.1. Introduction

OFFICE OF PUBLIC TRUSTEE AND LEGAL STATUS

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

LEGAL BACKGROUND

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

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

1.2. Vision, Mission, Objectives of the Institution

VISION

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

MISSION

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

1.3. Key Functions

GENERAL POWERS AND DUTIES OF THE PUBLIC TRUSTEE.

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

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

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

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

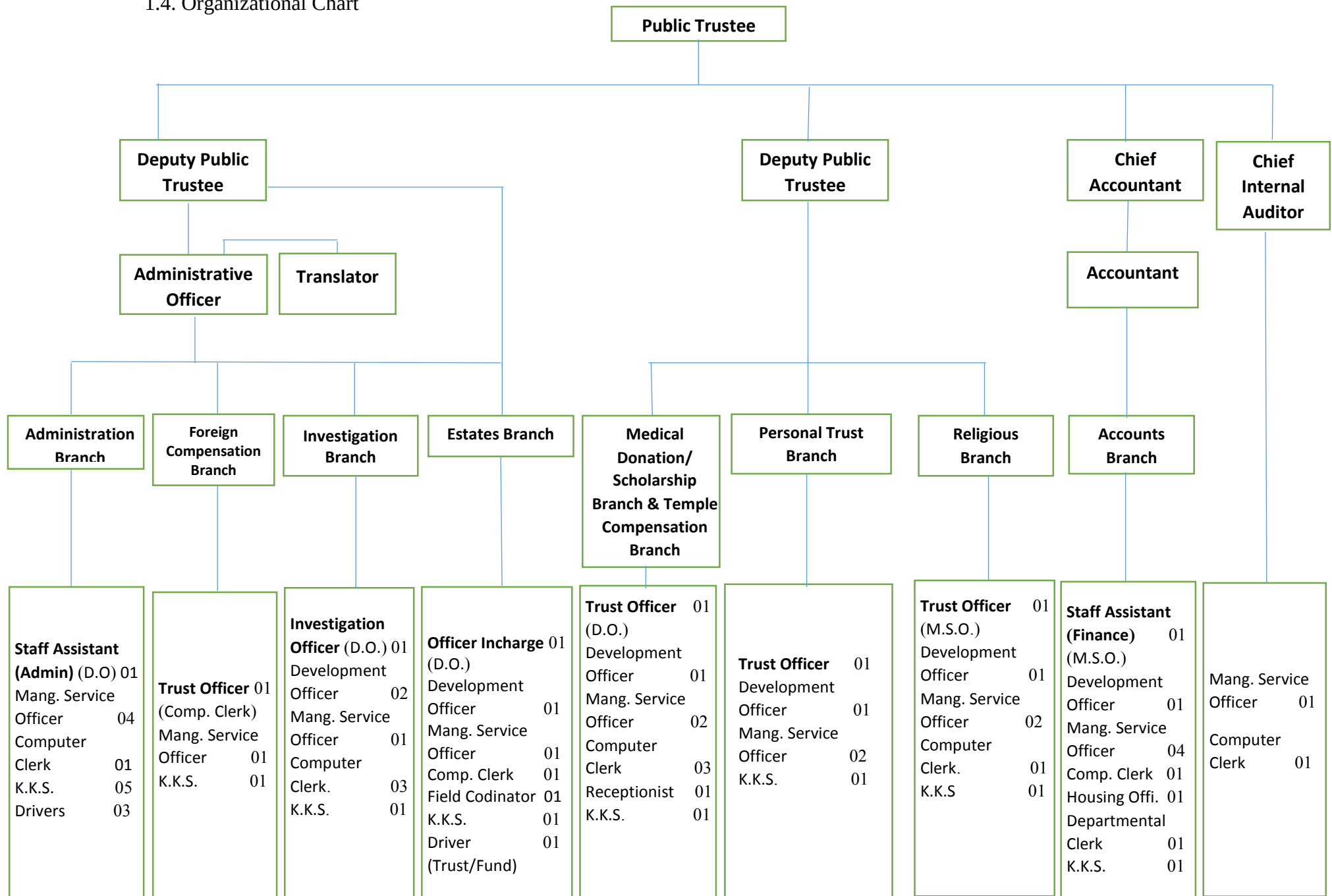
- Under the Sec. 10 A of the Public Trustee Ordinance as amended by Act No. 61 of 1988, Public Trustee shall act as the body who distributes any compensation received upon their death while in overseas employment among their dependents and/or heirs. Further, any Sri Lankan citizen proceeding for employment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

SERVICES OF THE DEPARTMENT OF PUBLIC TRUSTEE.

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

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

1.4. Organizational Chart



Chapter 02 – Progress and the Future Outlook Briefly explain Special Achievements, challenges and future goals

The observations of the Departmental Head.

The Public Trustee Department of Public Service has been able to fulfill its role as planned in the year 2019, with the aim of securing the trust placed by the philanthropic trustees. Below I will outline some of the points that are specially highlighted in this procedure.

1. The Department is in the process of installing a new accounting software that suits the current needs of the trusts and estates instead of the system that has been in place in department for a long time.
2. The departmental web site updation work has not been done for a long time has now commenced.
3. The Public Trustee Department has to spend huge sums of money for legal proceedings. Since the department could not afford such a large sum of money, it was decided to hand over the legal papers to the Attorney General's Department. As a result 148 legal papers have been forwarded to the Attorney General's Department.
4. In the 61 years between 1931 and 1992, the preliminary arrangements were made to obtain a court order to open 254 last wills deposited in the safe of the Department of the Treasury.
5. Of the 254 final wills, 17 have been confirmed dead, and due to lack of funds, the case was unable to commence. However, arrangements have been made to appear at the Attorney General's Department in this regard.
6. There are 11 estates under the Public Trustees Department of where it has been difficult to obtain the expected harvest of the plantations as they are old. Therefore, preliminary work is underway to restart the cultivation.



G.B. Karavita
Public Trustee (D.C)

G. B. KARAWITA (LL.B.)
Attorney-at-Law
Public Trustee (Duty Cover)
Department of Public Trustee

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2019

3.1 Statement of Financial Performance ACA -F

ACA -F

Statement of Financial Performance for the period ended 31st December 2019

Rs.

Budget 2019		Note	Actual		
			2019	2018	
-	Revenue Receipts		-	-	
-	Income Tax	1	-	-	ACA-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		48,400,000	69,646,710	ACA-3
-	Deposits		346,575	45,926	ACA-4
-	Advance Accounts		3,535,952	3,196,552	ACA-5/5(a)/5(b)
-	Other Receipts		24,278,387	-	
-	Total Non Revenue Receipts (B)		76,560,914	72,889,188	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		76,560,914	72,889,188	
	Less: Expenditure				
-	Recurrent Expenditure		-	-	
35,200,000	Wages, Salaries & Other Employment Benefits	5	34,920,346	32,146,615	ACA-2(ii)
29,150,000	Other Goods & Services	6	25,461,635	22,685,543	
700,000	Subsidies, Grants and Transfers	7	551,053	478,197	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
65,050,000	Total Recurrent Expenditure (D)		60,933,034	55,310,355	
	Capital Expenditure				
4,700,000	Rehabilitation & Improvement of Capital Assets	10	2,423,333	7,286,792	ACA-2(ii)
1,600,000	Acquisition of Capital Assets	11	1,552,032	2,692,913	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
1,200,000	Capacity Building	14	1,193,604	993,210	
-	Other Capital Expenditure	15	-	-	
7,500,000	Total Capital Expenditure (E)		5,168,969	10,972,916	
	Main Ledger Expenditure (F)		5,279,371	5,417,133	
	Deposit Payments		246,575	45,926	ACA-4
	Advance Payments		5,032,796	5,371,207	ACA-5/5(a)/5(b)
	Total Expenditure G = (D+E+F)		71,381,374	71,700,403	
72,550,000	Imprest Balance as at 31st December 2019 H = (C-G)		5,179,540	1,188,785	

3.3 Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2019

ACA-P

Statement of Financial Position As at 31st December 2019

		Actual	
	Note	2019 Rs	2018 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	32,694,536	35,743,301
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	10,356,066	8,859,221
Cash & Cash Equivalents	ACA-3	235,653	61,303
Total Assets		43,286,255	44,663,826
<u>Net Assets / Equity</u>			
Net Worth to Treasury		10,256,066	8,859,221
Property, Plant & Equipment Reserve		32,694,536	35,743,301
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	100,000	-
Imprest Balance	ACA-3	235,653	61,303
Total Liabilities		43,286,255	44,663,826

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 52 and Notes to accounts presented in pages from 53 to 61 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

.....
Chief Accounting Officer
Name :
Designation :
Date :

.....
Accounting Officer
Name :
Designation :
Date : 20.2.20

.....
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 2020/2/20

J.J. Rathnasiri
Secretary
Ministry of Justice, Human Rights
and Legal Reforms

G. B. KARAWITA (LL.B.)
Attorney-at-Law
Public Trustee (Duty Cover)
Department of Public Trustee

L. A. MAHAARACHCHI
Chief Accountant
Department of Public Trustee
No. 02, Bullers Lane,
Colombo 07.



3.4 Statement of Cash Flows

		ACA-C
Statement of Cash Flows		
for the Period ended 31st December 2019		
	Actual	
	2019	2018
	Rs.	Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	22,235,341	20,425,674
Revenue Collected for the Other Heads	-	-
Imprest Received	48,400,000	47,431,000
Total Cash generated from Operations (a)	70,635,341	67,856,674
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	56,923,119	51,692,544
Subsidies & Transfer Payments	-	-
Expenditure on Other Heads	-	-
Imprest Settlement to Treasury	4,238,376	-
Total Cash disbursed for Operations (b)	61,161,495	51,692,544
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	9,473,846	16,164,130
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	101,579	3,600
Total Cash generated from Investing Activities (d)	101,579	3,600
<u>Less - Cash disbursed for:</u>		
	5,168,968	11,645,416
Purchase or Construction of Physical Assets & Acquisition of	4,485,781	4,441,911
Other Investment	9,654,749	16,087,327
Advance Payments		
Total Cash disbursed for Investing Activities (e)	(9,553,170)	(16,083,727)
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	(79,325)	80,403
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c)+(f)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	325,900	25,826
Grants Received	325,900	25,826
Deposit Received		
Total Cash generated from Financing Activities (h)	-	-
<u>Less - Cash disbursed for:</u>		
	-	-
Repayment of Local Borrowings	246,575	44,926
Repayment of Foreign Borrowings	246,575	44,926
Deposit Payments		
Total Cash disbursed for Financing Activities (i)	79,325	(19,100)
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	61,303
Net Movement in Cash (k) = (g)-(j)	-	61,303
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	61,303

3.5 Notes to the Financial Statements

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2019.

2) Basis of Measurement

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

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

3) Recognition of Revenue

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

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

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

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

5) Property, Plant and Equipment Reserve

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

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2019.

3.6 Performance of the Revenue Collection

Rs. ,000

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

3.7 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	65,050	65,050	60,933	94%
Capital	7,500	7,500	5,169	69%

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

Rs. ,000

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

3.9 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	32,694	32,694	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

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. Payment for the Scholarships.	-	-	69%
2.Payment for the Medical Donation.	100%	-	-
3.Payment for the Maintenance and Development of Religious places	100%	-	-
4.Payment for the Religious Affairs	-	-	45%
5.Payment for the Relief Donation.	-	83%	-

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%
-	-	-	-	-	-

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

Chapter 06 - Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	07	06	01
Territory	02	-	02
Secondary	61	48	11
Primary	17	15	02

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

The posts of administrative officer and translator which are of tertiary staff category of this department were vacant as at 31st of December 2019. The administration of the institution directly affects the performance of the department. There are no Sri Lanka Administrative Service officers for the administration of this institution in approved cadre and the administration of the institution is completely under the Administrative Officer. Therefore, vacancy in the post of Administrative Officer directly affects the performance and discipline of the institution.

Furthermore, the services of a translator are essential for the legal and investigation works of this department. Accordingly, the current vacancies will directly affect the efficiency of the Investigation Division.

There are 11 vacancies in the secondary level and the vacancies are a hindrance to the day to day activities of the office. It is essential to maintain the posts of Development Officer and Management Services Officer at the secondary level in the office. Accordingly, the vacancy in those posts impedes the functions of the office.

06.3 Human Resource Development

Name of the Program	No. of staff trained	Duration of the program	Total Investment (Rs'000)		Nature of the Program (Abroad/Local)	Output/Knowledge Gained*
			Local	Foreign		
Post graduate degree about Law	01	1½ Years	395,000	-	Local	Master of Law
International course about Management	01	08 Days	-	273,000	Abroad	Progress of Management
Post graduate degree about Financial Economics	01	01 Year	196,000	-	Local	Master of Financial Economics
Post graduate degree about Public Management	01	02 Years	60,000	-	Local	Master of Public Administration
Pension	01	02 Days	10,000	-	Local	Awareness of Pension Process
Office system	01	02 Days	8,500	-	Local	Awareness of Office system
Establishment code & Financial Regulations	01	02 Days	8,500	-	Local	Awareness of Office system

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
	The following Financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not relevant		
1.4	Stores Advance Accounts	Not relevant		
1.5	Special Advance Accounts	Not relevant		
1.6	Others	Not relevant		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	Delegation of functions for financial control (FR 135)			

3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2))DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			

7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of	Complied		
	the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		

9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not relevant		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			

15.1	The refunds from the revenue had been made in terms of the regulations	Not relevant		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Not relevant		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Not relevant		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			

19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END