# Annual Performance Report

# 2019

# Department of the Law Commission

## Expenditure Head No -235

**Annual Performance Report for the year 2019**

**Department of the Law Commission**

**Expenditure Head No -235**

## Contents

# 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 2019**

I. Mr.Romesh de Silva, P.C.(Chairman)
II. Prof. Lakshman Marasinghe
III. Mr. Palitha Fernando, P.C
IV. Mr. J.M. Swaminathan
V. Mr. N. Selvakkumaran
VI. Mr. M. Ikram Mohamed, P.C.
VII. Mr. S. Anil Silva, P.C.
VIII. Dr. Harsha Cabral, P.C
IX. Mr. Manohara De Silva, P.C
X. Mr. Sanjeewa Jayawardena, P.C.
XI. Mrs. Dharani S. Wijayatilake
XII. Prof. Camena Gunarathne
XIII. Mr. G.G. Arulpragasam
XIV. Mr. Thisath Wijayagunawardane
XV. Mr. Navin Marapana

**Ex-Officio Members:**

I. Mrs.Deepani Kumarajeewa, Legal Drafts person/ Legal Draftsman's Department
II. Mrs.Piyumanthi Peiris, Additional Secretary(Legal) /Ministry of Justice
III. Mr.Sanjaya Rajaratnam,P.C., Additional Solicitor General/Attorney General's Department

**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 Recommendation of the Law Commission from 01.01.2019 to 31.12.2019

## I. Law on Contempt of Court

| | |
|---|---|
| **Name of the Recommendation** | Law on Contempt of Court |
| **Background** | The Law commission proposed to review the law relating to contempt of court.<br>The Commission was on the view that the definition of Contempt of Court should be clearly defined. |
| **Current Status** | Finalized.<br>Dr. J.M. Swaminathan and Mr. Sanjeewa Jayawardana P.C. prepared a research paper and the Law Commission discussed the same and finalized. |

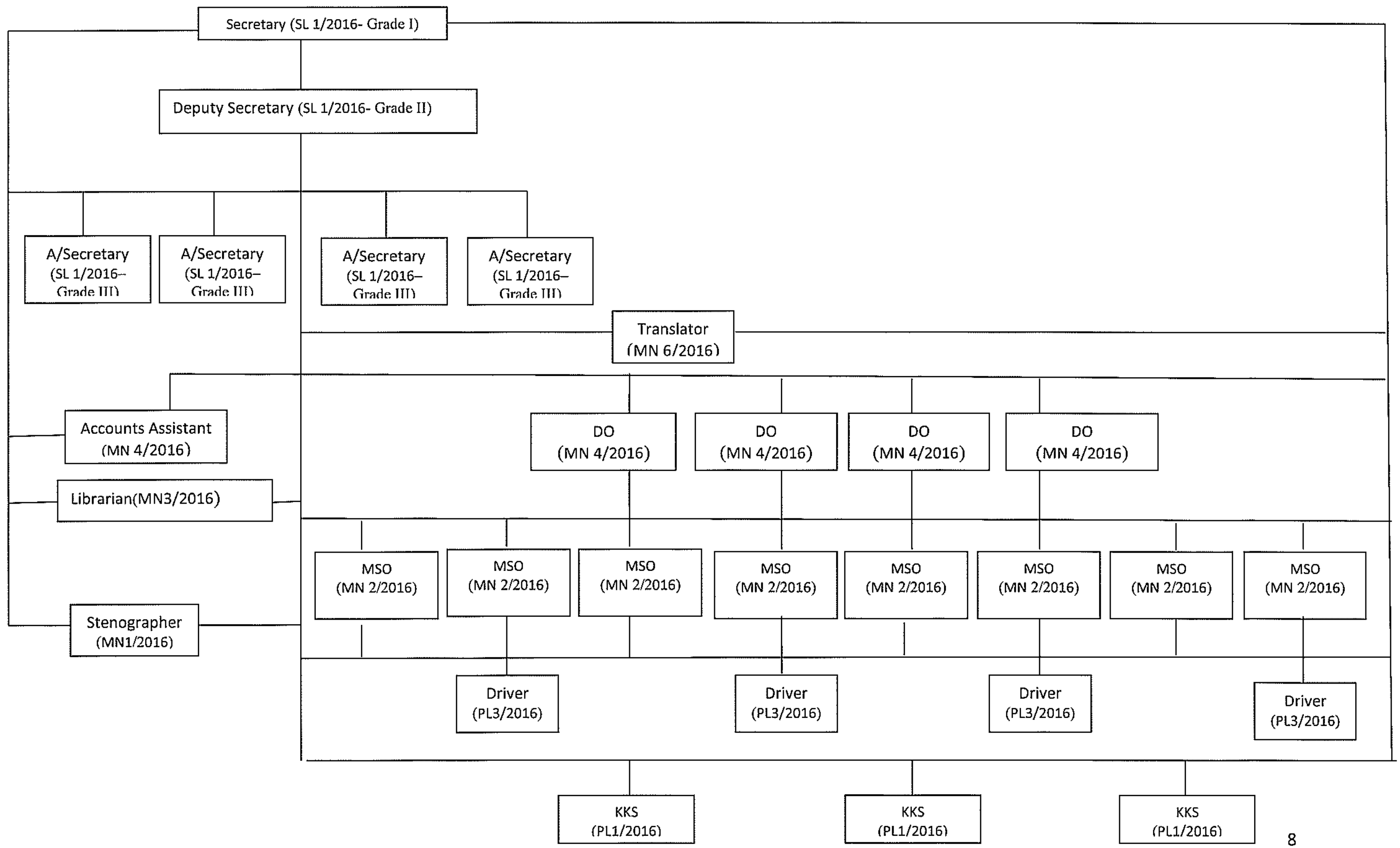
## II. Review of proposed bill Counter Terrorism

| | |
|---|---|
| **Name of the Recommendation** | Review of proposed Counter Terrorism Bill |
| **Background** | Having considering the importance of reviewing the legal framework of the Counter Terrorism Bill presented by the Minister of foreign Affairs on 09th of October, 2018 to the parliament of Sri Lanka, the Law Commission decided to review the entire Bill. |
| **Current Status** | Under Discussion.<br>The Chairman and the Commissioners agreed to review the following provisions and send their views to the Minister of Justice as soon as possible.<br>Sec. 2 – Application of the Act<br>Sec. 3 – Offence of Terrorism<br>Sec. 4 – Penalty for the Offence of Terrorism<br>Sec. 5 – Penalty for attempt to commit the offence of Terrorism<br>Sec. 26 – Central Data base and Register<br>Sec. 48 – Suspect to be treated humanely<br>Sec. 54 – Powers to facilitates investigations<br>Sec. 61 – Investigations outside Sri Lanka |

## III. Law Relating to Caveats – Amendments to the Registration of Documents Ordinance No. 23 of 1927

| | |
|---|---|
| **Name of the Recommendation** | Amendments to the Registration of Documents Ordinance No. 23 of 1927 – Section 32, 33, 34 |
| **Background** | A caveat may warn and/ or give notice to a person on the registration or recording of any instrument dealing with a land;<br>No Caveat shall be registered unless the same is presented with a statutory certificate from the caveator's Attorney-at-law to the effect that in his opinion the Caveator has a registrable interest in the land or any right to the title and interest of such land on which the Caveat is lodge, specifically stating the nature of the estate or interest claimed and the title there to of the Caveator. |
| **Current Status** | Finalized. |

## 1.4 Organizational Char



## 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 Department of Law Commission constituted to extend the administrative support and provide assistance for the legal research for the Law Commission which was established under the Law Commission Act No: 03 of 1969. The year 2019 was a progressive year for the progress of Law reforms of the Law Commission and for the Administrative achievements of the Department of Law Commission.

The Law Commission constitutes of 18 Law Commissioners under the Chairmanship of Mr. Romesh De Silva P.C. The Law Commission proposed various proposals of law reforms which need to incorporate in to the current legal system to provide efficient remedies for the immerging legal issues in the modern society. Law on Contempt of Court, Law relating to Disposal of Court Production, Law relating to Divorce, Custody and Alimony, Law relating to Obtaining Damages of Death of Minors, Law relating to Caveats, The Law relating to Sexual Bribery, The Jurisdiction of the Commercial High Courts and Law Relating to Arrest and Remand are the some of most important proposals discussed by the Law Commission during the year 2018 and 2019.The Law Commission's proposal on Law relating to Obtaining Damages of Death of Minors has passed by the Parliament of Sri Lanka as Recovery of Damages for a Death of a Person Act No:02 of 2019 . The Act is to provide for the recovery of damages for the Death of a person caused by a wrongful act, omission, negligence or default of another and to provide for matters connected therewith and incidental thereto. I take this opportunity to thank the Chairman Mr. Romesh De Silva and all the Law Commissioners for their valuable contribution extended on behalf of the progress of the Law Commission in year 2019.

A new Law Commission was appointed under the Chairmanship of Mr. Romesh de Silva P.C. in year 2020. The new Law Commission will propose the new law reforms including the urgent law reforms relating to the Covid 19 – Pandemic. Some reforms such as developing the law relating to hearing of cases through digital platforms has been finalized and sent to the Hon. Chief Justice for observation.

The year 2019 was an important year for the Department of Law Commission for its administrative successes.The department was awarded a certificate for its successful compliance to the government financial regulations in the administrative process during the financial year 2018 by the Public Account Committee of the Parliament of Sri Lanka. The Department was able to select among the best government institutions 109 out of all government intuitions in Sri Lanka. This achievement encouraged the Department staff to provide their maximum service to the betterment of the department in future. I take this opportunity to thank all the members of the staff who extended their fullest support to achieve this success.

The Department of Law Commission will extend the fullest support to the Law Commission to achieve the progress of the Law reforms in year 2020.

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

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

### 3.1 Statement of Financial Performance

ACA -F

**Statement of Financial Performance**

**for the period ended 31st December 2019**

Rs.

| Budget (current Year) | | Note | Actual Current Year | Actual Previous Year | |
|---|---|---|---|---|---|
| - | **Revenue Receipts** | | - | - | |
| - | Income Tax | 1 | - | - | ACA-1 |
| - | Taxes on Domestic Goods & Services | 2 | - | - | ACA-1 |
| - | Taxes on International Trade | 3 | - | - | ACA-1 |
| - | Non Tax Revenue & Others | 4 | - | - | ACA-1 |
| - | **Total Revenue Receipts (A)** | | - | - | |
| - | **Non Revenue Receipts** | | - | - | |
| - | Treasury Imprests | | 16,442,536 | 14,135,040 | ACA-3 |
| - | Deposits | | - | - | ACA-4 |
| - | Advance Accounts | | 977,014 | 1,797,226 | ACA-5/5(a)/5(b) |
| - | Other Receipts | | - | - | |
| - | **Total Non Revenue Receipts (B)** | | **17,419,550** | **15,932,266** | |
| - | **Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)** | | **17,419,550** | **15,932,266** | |

| | | | | | |
|---|---|---|---|---|---|
| | **Less: Expenditure** | | | | |
| - | **Recurrent Expenditure** | | - | - | |
| 11,000,000 | Wages, Salaries & Other Employment Benefits | **5** | 10,068,126 | 9,093,390 | |
| 6,440,000 | Other Goods & Services | **6** | 5,746,125 | 3,994,200 | **ACA-2(ii)** |
| 200,000 | Subsidies, Grants and Transfers | **7** | 78,640 | 84,998 | |
| - | Interest Payments | **8** | | | |
| - | Other Recurrent Expenditure | **9** | - | - | |
| 17,640,000 | **Total Recurrent Expenditure (D)** | | **15,892,891** | **13,172,588** | |
| | **Capital Expenditure** | | | | |
| 350,000 | Rehabilitation & Improvement of Capital Assets | **10** | 299,325 | 459,540 | |
| 600,000 | Acquisition of Capital Assets | **11** | 263,962 | 894,617 | |
| - | Capital Transfers | **12** | - | - | **ACA-2(ii)** |
| - | Acquisition of Financial Assets | **13** | - | - | |
| 1,500,000 | Capacity Building | **14** | 922,004 | 431,800 | |
| - | Other Capital Expenditure | **15** | - | - | |
| 2,450,000 | **Total Capital Expenditure (E)** | | **1,485,291** | **1,785,957** | |
| | **Main Ledger Expenditure (F)** | | **1,940,051** | **1,458,280** | |
| | **Deposit Payments** | | - | - | **ACA-4** |
| 1,500,000 | **Advance Payments** | | 1,940,051 | 1,458,280 | **ACA-5/5(a)/5(b)** |
| | **Total Expenditure G = (D+E+F)** | | 19,318,233 | 16,416,825 | |
| - | **Imprest Balance as at 31st December 2019 H = (C-G)** | | (1,898,683) | (484,559) | |

## 3.2 Statement of Financial Position

ACA-P

# Statement of Financial Position
# As at 31st December 2019

| | Note | Actual Current Year Rs | Actual Previous Year Rs |
|---|---|---|---|
| **Non Financial Assets** | | | |
| Property, Plant & Equipment | ACA-6 | 35,040,759 | 33,831,556 |
| **Financial Assets** | | | |
| Advance Accounts | ACA-5/5(a) | 3,102,350 | 2,139,313 |
| Cash & Cash Equivalents | ACA-3 | | |
| **Total Assets** | | **38,143,109** | **35,970,869** |
| **Net Assets / Equity** | | | |
| Net Worth to Treasury | | 3,102,350 | 2,139,313 |
| Property, Plant & Equipment Reserve | | 35,040,759 | 33,831,556 |
| Rent and Work Advance Reserve | ACA-5(b) | - | - |
| **Current Liabilities** | | | |
| Deposits Accounts | ACA-4 | - | - |
| Imprest Balance | ACA-3 | | |
| **Total Liabilities** | | **38,143,109** | **35,970,869** |

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from ......5.... to...54... and Notes to accounts presented in pages from ...55.... to ......62..... form integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles where most appropriate Accounting Policies 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 | Accounting Officer | Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance) |
|---|---|---|
| Name : | Name :C.S.Abeysekera | Name : C.S.Abeysekera |
| Designation : | Designation : Secretary (Actg.) | |
| Date : 2020/08/22 | Date : 31 /07/2020 | Date : 31 -/07/2020 |

| | | |
|---|---|---|
| **M.M.P.K. Mayadunne**<br>Secretary<br>Ministry of Justice<br>Superior Courts Complex<br>Colombo 12. | **C.S. Abeysekara**<br>Secretary (Actg.)<br>Department of Law Commission<br>No. 80 4th Floor, Adhikarana Mawatha<br>Colombo 12. | **C.S. Abeysekara**<br>Secretary (Actg )<br>Department of Law Commission<br>No. 80 4th Floor, Adhikarana Mawatha<br>Colombo 12. |

### 3.3 Statement of Cash Flow

ACA-C

## Statement of Cash Flows
## for the Period ended 31st December 2019

| | Actual 2019 Rs. | Actual 2018 Rs. |
|---|---|---|
| **Cash Flows from Operating Activities** | | |
| Total Tax Receipts | - | - |
| Fees, Fines, Penalties and Licenses | - | - |
| Profit | - | - |
| Non Revenue Receipts | 840,254 | 611,586 |
| Revenue collected from the Other Heads | | |
| Imprest Received | 14,945,142 | 12,852,190 |
| **Total Cash generated from Operations (a)** | **15,785,396** | **13,463,776** |
| **Less - Cash disbursed for:** | | |
| Personal Emoluments & Operating Payments | 14,127,138 | 11,509,068 |
| Subsidies & Transfer Payments | - | - |
| Expenditure on Other Heads | 98,333 | |
| Imprest Settlement to Treasury | 74,634 | 168,751 |
| **Total Cash disbursed for Operations (b)** | **14,300,105** | **11,677,819** |
| **NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-( b)** | **1,485,291** | **1,785,957** |
| **Cash Flows from Investing Activities** | | |
| Interest | - | - |
| Dividends | - | - |
| Money received from the auction of unserviceable articles and by selling old Newspapers | 19,123 | 2,467 |
| Divestiture Proceeds & Sale of Physical Assets | | - |
| Recoveries from On Lending | - | - |

| | | |
|---|---|---|
| **Total Cash generated from Investing Activities (d)** | **19,123** | **2,467** |
| **<u>Less - Cash disbursed for:</u>** | | |
| Forwarding of money received from the auction of unserviceable articles and by selling old Newspapers to Treasury | 19,123 | 2,467 |
| Purchase or Construction of Physical Assets & Acquisition of other investment | 1,485,291 | 1,785,957 |
| Paying of Advance | | |
| **Total Cash disbursed for Investing Activities (e)** | **1,504,414** | **1,788,424** |
| **NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(d)-(e)** | **(1,485,291)** | **(1,785,957)** |
| **NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=( c) + (f)** | **-** | **-** |
| **<u>Cash Flows from Financing Activities</u>** | | |
| Local Borrowings | - | - |
| Foreign Borrowings | - | - |
| Receivals of Advance Payments for Public Officers | 1,497,394 | 1,282,850 |
| Grants Received | - | - |
| Receivals of Public Services Provident Fund | - | - |
| Receivals of Election Allowances | 20,152 | 43,774 |
| Other Receivals* | | 2,202 |
| **Total Cash generated from Financing Activities (h)** | **1,517,546** | **1,328,825** |
| ***<u>Less - Cash disbursed for:</u>*** | | |
| Repayment of Local Borrowings | - | - |
| Repayment of Foreign Borrowings | - | - |
| Paying to the respective officer the receivals of Public Services Provident Fund | | |
| Granting Advances to the Public Officers | 1,497,394 | 1,282,850 |
| Paying to the officers the received Election Allowances | 20,152 | 43,774 |
| Forwarding of Other Receipts to Treasury | | 2,202 |

| | | |
|---|---|---|
| Change in Deposit Accounts and Other Liabilities | - | - |
| **Total Cash disbursed for Financing Activities (i)** | **1,517,546** | **1,328,825** |
| **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** | - | - |

*Year 2018

| | |
|---|---|
| Amount of money received from Public Officers for settlement of Special Advance (receivals not charged from the salary) | Rs.2,014.68 |
| Receivals of other revenue | Rs. 187.00 |
| Total of other Receives | Rs. 2,201.68 |

# Notes to the Financial Statements

Note-(i)

## Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

**Expenditure Head No : 235** **Ministry / Department / District Secretariat : Department of the Law Commission**

**Programme No. & Title : 01. Operation Activities**

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

| | | Value | No.of Cases | Total Amount (Rs.) |
|---|---|---|---|---|
| Below | Rs. | 25,000.00 | 2 | 32,943.70 |
| Over | Rs. | 25,000.01 | 2 | 195,731.01 |
| | | Total | 4 | 228,674.71 |

| Classification of the cases by nature of Losses. | No.of Cases | Value (Rs.) | |
|---|---|---|---|
| 1. Accident caused by WPKP 1094 on 15.03.2019 | 1 | 79,925.00 | (Full value is reimbursed by the Insurance Company ) |
| 2. Accident caused by WPKS 2358 on 01.04.2019 | 1 | 18,443.70 | (Rs 14,925.16 by the Insurance Company Write-off Rs Rs.3,518.54) |
| 3. Accident caused by WPKP 1107 on 23.09.2019 | 1 | 14,500.00 | (Full value is reimbursed by the Insurance Company ) |
| 4. Accident caused by WPKP 1094 on 04.11.2019 | 1 | 115,806.01 | (Rs 106,603.01 reimbursed by the Insurance Company ) |
| Total | 4 | 228,674.71 | |

(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 | 1 | 9,203.00 |
| Over | Rs. | 25,000.01 | No | No |
| | | | 1 | 9,203.00 |

**Age Analysis per (ii)**

| | | |
|---|---|---|
| Less than five years | No.of Cases | 1 |
| | Amount | Rs. 9,203.00 |
| 5-10 years | No.of Cases | No |
| | Amount | Rs. - |
| Over 10 years | No.of Cases | No |
| | Amount | Rs. - |

| Classification of the cases by Nature of Losses | No.of Cases | Value (Rs.) |
|---|---|---|
| 1. Accident caused by WPKP 1094 on 04.11.2019 | 1 | 9,203.00 |
| 2 | No | No |
| 3 | No | No |
| 4 | No | No |
| Total | 1 | 9,203.00 |

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

.....................................................

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12 /02/2020

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

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Note-(ii)

## Statement of write off from books

**Expenditure Head No : 235** **Ministry / Department / District Secretariat : Department of the Law Commission**
**Programme No. & Title : 01. Operation Activities**

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 | | 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 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 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)
Date : 12 /02/2020

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

## Statement of Liabilities and Commitments

**Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Department of the Law Commission**
**Expenditure Head No: 235**
**Programme No. & Title: 01. Operation Activities**

| Name of the Person/Institution | Commitment No | Month | Date | Head | Programme | Project | Sub Project | Object Code | Finance Code | Details of Item | Commitment | Commitment Balance | Liability Date | Liability Amount | Revised Amount | Paid Liability | Liability Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **1. Ministries/Government Department** | | | | | | | | | | | | | | | | | |
| **Total** | | | | | | | | | | | | | | | | | |
| **2. State Corporations/ Statutary Boards** | | | | | | | | | | | | | | | | | |
| **Total** | | | | | | | | | | | | | | | | | |
| **3. Others (Private Parties)** | | | | | | | | | | | | | | | | | |
| National Water Supply Drainage Board | | December | December 2019 | 235 | 01 | 01 | | 1403 | 11 | | | | December 2019 | 2,984.85 | | 2984.85 | |
| Ceylon Electricity Board | | December | December 2019 | 235 | 01 | 01 | | 1403 | 11 | | | | December 2020 | 123,624.00 | | 123624.00 | |
| Spetior Court complex Fund | | December | December 2019 | 235 | 01 | 01 | | 1409 | 11 | | | | December 2021 | 34,271.70 | | 34271.70 | |
| Sri Lanka Telecom Ltd | | December | December 2019 | 235 | 01 | 01 | | 1402 | 11 | | | | December 2019 | 18,672.57 | | 18,672.57 | 0 |
| Mobitel (Pvt) Ltd | | December | December 2019 | 235 | 01 | 01 | | 1402 | 11 | | | | December 2019 | 2,492.40 | | 2,492.40 | 0 |
| Over-time payments | | December | December 2019 | 235 | 01 | 01 | | 1002 | 11 | | | | December 2019 | 24,195.46 | | 24,195.46 | 0 |
| Mathara Garage (Pvt) Ltd | | December | December 2019 | 235 | 01 | 01 | | 1301 | 11 | | | | December 2019 | 9,203.00 | | 9,203.00 | |
| American Premium Water System Ltd | | December | December 2019 | 235 | 01 | 01 | | 1409 | 11 | | | | December 2019 | 3,381.14 | | 3,381.14 | 0 |
| **Total** | | | | | | | | | | | | | | 218,825.12 | | 218,825.12 | 0 |
| **Grand Total** | | | | | | | | | | | | | | 218,825.12 | | 218,825.12 | 0 |

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

* The Treasury is not issuing a statement of liabilities with relevent with to each individual Expenditure Head, since this Department is a Grade "B" Department

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 19/02/2020

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

Note-(iv)

# Statement of Liabilities - (i)

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

**Name of Ministry / Department / District Secretariat : Department of the Law Commission**
**Expenditure Head No. : 235**
**Programme No. & Title : 01. Operation Activities**

| Name of the Person/Institution | Description of Commitments | Project | Sub Project | Object Code | Financing Code | Amount (Rs.) |
|---|---|---|---|---|---|---|
| 1 Ministries/Government Department | | | | | | |
| .............................. | | | | | | |
| .............................. | | | | | | |
| Total | | | | | | |
| 2 State Corporations/Statutary Boards | | | | | | |
| .............................. | | | | | | |
| .............................. | | | | | | |
| Total | | | | | | |
| 3 Others (Private Parties) | | | | | | |
| .............................. | | | | | | |
| .............................. | | | | | | |
| Total | | | | | | |
| **Grand Total** | No | No | No | No | No | No |

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 12 /02/2020

C.S. Abeysekara
Secretary (Actg.)
Department of Law Commission
No. 50 4th Floor, Adhikarana Mawatha,
Colombo 12.

Note –(v)

# Statement of Liabilities - (ii)

## Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

**Name of Ministry / Department / Districr Secretariat : Department of the Law Commission**
**Expenditure Code : 235**
**Programme No. & Title : 01. Operation Activities**

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

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 12 /02/2020

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

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Note-(vi)

## Statement of Claims under Reimbursable Foreign Aid

**Ministry / Department / District Secretariat : Department of the Law Commission**

**Programme No. & Title : 01. Operation Activities**

| | | Rs. |
|---|---|---|
| (1) | Provision in Estimates - 2019 under Reimbursable Foreign Aid including Supplimentary provisions | No |
| (2) | Total Expenditure disbursed during the year 2019, against (1) above | No |
| (3) | Total of Reimbursement Cliams outstanding as at 01st January 2019 | No |
| (4) | Total of Reimbursement Claims made during the year 2019, in respect of years 2018 & prior years (if any) | No |
| (5) | Total of Reimbursement Claims made during the year 2019, in respect of year 2019 | No |
| (6) | Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2018 or prior years (if any) | No |
| (7) | Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2019 | No |
| (8) | Total of Reimbursements received during the year 2019, in respect of years 2018 or prior years | No |
| (9) | Total of Reimbursements received during the year 2019, in respect of years 2019 | |
| (10) | Total of reimbursement Claims outstanding as at 31st December 2019 [ (3+4+5) - (6+7) ] - (8+9) | No |
| (11) | Total of Reimbursement Claims made after 31/12/2019 in respect of 2019 up to the finalization of theFinancial Statements | No |
| (12) | Total of Reimbursement received after 31/12/2019 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 : 12 /02/2020

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

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Note-(vii)

# Statement of Missing Vouchers

**Ministry / Department / District Secretariat : Department of the Law Commission**
**Expenditure Head No : 235**
**Programme No. & Title : 01. Operation 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 : 12/02/2020

**C.S. Abeysekara**
Secretary (Actg.)
Department of Law Commission
No. 60 4th Floor, [illegible]arana Mawatha,
Colombo 12.

Note-(viii)

## The Status Report as at 31/12/2019 on New Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015

Expenditure Head No. : 235

Ministry / Department / District Secretariat : Department of the Law Commission

| Name of Bank | Account No. | Balance as per Bank Statement as at 31/12/2019 (Rs.) | Balance as Per Cash Book as at 31/12/2019 (Rs.) | Total Value of Cheques not yet Presented to Bank as at 31/12/2019 (if exceeds 6 months) | Month of Last Bank Reconciliation Prepared |
|---|---|---|---|---|---|
| Bank of Ceylon- Hulftsdorp | 7041539 | 326,884.28 | - | - | December 2019 |

I hereby certify that the above information is true and correct.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12 /02/2020

C.S. Abeysekara
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 FinalAllocation |
|---|---|---|---|---|
| | Original | Final | | |
| **Recurrent** | 17,640,000 | 17,640,000 | 15,892,891 | 90% |
| **Capital** | 2,450,000 | 2,450,000 | 1,485,291 | 61% |

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

Rs.

| Serial No. | Allocation Received from Which Ministry /Department | Purpose of the Allocation | Allocation | | Actual Expenditure | Allocation Utilization as a % of Final Allocation |
|---|---|---|---|---|---|---|
| | | | Original | Final | | |
| **01** | Ministry of National Policies, Economic Affairs, Resettlement and Rehabilitation, Northern Province Development and Youth Affairs | 5 months Allocation for the Allowances for recruitment of graduate trainees | 100,000 | - | 98,333.34 | 98% |

## 3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

| Assets Code | Code Description | Balance as per Board of Survey Report as at 31.12.2019 | 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 | | | | |
| 9153 | Land | | | | |
| 9154 | Intangible Assets | | | | |
| 9155 | Biological Assets | | | | |
| 9160 | Work in Progress | | | | |
| 9180 | Lease Assets | | | | |
| - | Vehicles | 22,756,900.00 | 22,756,900.00 | | 100% |
| - | Furniture and Office Equipment | 12,283,859.03 | 12,283,859.03 | | 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.

**ENGLISH TRANSLATION**

# NATIONAL AUDIT OFFICE

My No. JPA/A/DLC/02/FA/19/23 Your No. Date 25 June 2020

Secretary – Acting (Accounting Officer)

Department of Law Commission

**Head No. 235, Auditor-General's Summary Report as per the Section 11 (1) of National Audit Act, No.19 of 2018 regarding the Financial Statements for the period ended 31 December 2019 of the Department of Law Commission.**

The said report and the originals of the Financial Statement are sending herewith.

Sgd. Illegibly

M.G.B.G.P. Fernando

Assistant Auditor-General

for the Auditor-General.

Copy: 1. Director General – Department of State Accounts.

# NATIONAL AUDIT OFFICE

My No. JPA/A/DLC/02/FA/19/23 Your No. Date 25 June 2020

Secretary – Acting (Accounting Officer)

Department of Law Commission

**Auditor-General's Summary Report as per the Section 11 (1) of National Audit Act, No.19 of 2018 regarding the Financial Statements for the period ended 31 December 2019 of the Department of Law Commission.**

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1. Financial Statements.

1.1 Expressing a qualified opinion.

Audit carried out under my direction as per the provisions included in the Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka which should be read together with the provisions of the National Audit Act, No. 19 of 2018 regarding Financial Statement for the period ended 31 December 2019 consisting the Statement of Financial Position as at 31 December 2019, Statement of Financial Performance and Statements of Cash Flows for the same period , of the Department of Law Commission. This report includes my presentation of views and observations about these Financial Statements submitted to Department of Law Commission as per the Section 11(1) of the 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 consequence of the matters stated in Section 1.6 of this report, the Financial Position of Supreme Court Registrar as at 31 December 2019 and Financial Performance and Cash Flows for the period ended on that same day shows true and fair status complying with the Generally Accepted Accounting Principles in the Financial Statements prepared as per the provisions of State Accounts Circular No: 271/2019 dated 03 December 2019.

1.2 Basis of expressing a qualified opinion.

I carried out the audit applicable to Sri Lanka Auditing Standards (SLAS). Section deals under Responsibilities of the Auditor-General further explains my responsibility regarding Financial Statements. I believe that the audit proof I have obtained is substantial and appropriate to provide a basis to my opinion.

1.3 Responsibilities of a Chief Accounting Officer and an Accounting Officer regarding Financial Statements.

Responsibilities of the Accounting Officer are to prepare Financial Statements as per the provisions of State Accounts Circular No: 271/2019 dated 03 December 2019 displaying a true and fair view complying with Generally Accepted Accounting Principles and to decide required internal controls to enables preparation of Financial Statements without sufficient wrongful statements that may cause due to fraudulence and offences.

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

Accounting Officer should ensure that an effective internal 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 as per Sub-section 38 (1) ( c) of the National Audit Act, No. 19 of 2018.

1.4 Responsibilities of the Auditor-General regarding Financial Statements.

My aim is to give a fair confirmation that the Financial Statements are in general without sufficient wrongful statements that may cause due to fraudulence and offences, and issue the Auditor-General's Report including my opinion. Even though, the fair certification is a higher level certification, it will not be confirmed without sufficient misstatements always when it is carried out as an audit as per Sri Lanka Auditing Standards. The sufficient misstatements might occur due to individual or group fraudulence and offences, therefore, the users when taking economic decisions based on these financial statements should be careful about it.

I carried out the audit as per Sri Lanka Auditing Standards with professional judgement and professional suspicion. Further,

- My opinion is based on obtaining sufficient and suitable auditing proof to avoid threats due to fraudulence and offences by planning appropriate auditing procedures suitable at that time when identifying and estimating the possible sufficient wrongful statements threats of that might occur due to fraudulence and offences. The consequences caused by fraudulence are powerful than the consequences caused by sufficient wrongful statements. The causes to arise fraudulence are collusion, prepare forge documents, intended avoidance or internal controls avoidance.

- Not intended to state an opinion about the effectiveness of the internal control of the Department in order to plan, as the case may be, an appropriate audit procedure.

- Praising that the transactions and incidents that led to the structure and content of the financial statements which contain disclosures are included on the financial statements appropriately and in a fair way.

- In general, the Accounting Officer had been notified about the matters that when submitting the financial statements, transactions and incidents that led to the structure and content of the financial statements are included appropriately and in a fair way, and important audit findings identified by my auditing, weaknesses in main internal controls and on other matters.

1.5 Report regarding other legal requirements

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

(a) That the Financial Statements are applicable with the proceeding year.

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

1.6 Ideas regarding Financial Statements

1.6.1 Statement of the Financial Performance

1.6.1.1 Non-Revenue Receipts

Instead of tallying by Imprest Account the sum of Rs.840, 254/= sent to the Treasury that was recovered by settling Advance to Public Officers, has been deducted from Imprest that was received directly from the Treasure in the year under review and due to stating it on Statement of the Financial Performance, the Imprest Balance as at 31 December 2019 on Statement of the Financial Performance was less from Rs.840, 254/= Also this difference is shown in Imprest received on format ACA3.

1.6.2 Statement of the Financial Position

1.6.2.1 Non-Financial Assets

(a) As per the Financial Statement of the preceeding year, the vehicle balance as at 31 December 2018 was Rs. 21, 613, 804/= But on format ACA 6 for the year under review the balance as at 1 January 2019 was Rs.22,756,900/= and nothing regarding that was disclosed on Financial Statements.

(b) The final column of Statement of Non-Financial Assets on format ACA 06 should be corrected as "Balance as at 31 December 2019".

1.6.3 Statement of Cash Flows

(a) Cash Generated from Operations

The following were observed.

(i) The value of Imprest Received Balance was Rs.17, 282, 790/= as per Treasury Print Outs and Department books. But, stated on Statement of Cash Flows as Rs. 14,945,142/=

(ii) Personal Emoluments and Operating Payments was Rs.14, 048,498/= and Subsidies and Transfer Payments was Rs. 78, 640/= as per Department books. But, Personal Emoluments and Operating Payments stated on Statement of Cash Flows (format ACA 2 (ii))as Rs. 14, 127, 138/=

(b) Cash Flows from Financing Activities

According to the formats introduced by State Account Circular No. 271/2019 dated 03 December 2019, Recoveries from Advance should come under the Cash Flows from Investigating Activities on Statement of Cash Flows, and Advance Payments should come under Cash Disbursed for Investing Activities. But, Advance Account 8499/01/0/235/01/11/0 in the year under review, the sum of Rs. 1,497,394/= Advance payments to Public Officers was mentioned under Cash Flows from Financing Activities and a sum of Rs. 840,254/= Received Advance was mentioned under Cash Flows from Operating Activities.

1.6.4 Statement of Liabilities and Commitments.

Though the Statement of Liabilities and Commitments which comes under Note (iii) as per Paragraph 3.4 of State Account Circular No. 271/2019 dated 03 December 2019, should be reconciled with the Statement of Liabilities and Commitments which the Treasury issue with relevant to each Expenditure Head, for the year under review, commitments values being Rs. 218,825/= under Financial Statement Notes (iii) and Liabilities and Commitments balance issued by the Treasury being Rs. 160, 880/=, a difference of Rs. 57, 945/= was observed.

## 2. Financial Review

### 2.1 Expenditure Management

2.1.1 Provisions under recourse

Even though the Expenditure Estimate should be prepared carefully and correctly by utilizing economically and efficiently the provisions as per Financial Regulations 50, due to being not acting accordingly, Total Net Provision Rs. 100,000/= with relevant to Object Code No. 1303 and Total Expenditure being Rs. 36, 599/= led to Rs.63, 441/= of Net Savings holding 63 per centum from Net Provisions.

2.2 Not complying with Rules & Regulations

| Rules & Regulations Reference | Not complying with |
|---|---|
| Section 13.3 of Chapter 2 of Establishment Code of the Democratic Socialist Republic of Sri Lanka. | Though an Acting Appointment should be made as a temporary measure until a Substantive Appointment is made, the designation of a Secretary in the Department was vacant due to not making a Substantive Appointment from the year 2014 until 10 June 2020. |

3. Operations Review & Performance

Operations review regarding Revenue, Expenditure, Assets and Liabilities presented on Financial Statements that are presented and audit observations relevant to Sustainable Development, Good Governance and Human Resources Management of above Paragraph 1.1 will be included on the report which is to be presented as per Section 10 of the National Audit Act, No. 19 of 2018.

Sgd. Illegibly

M.G.B.G.P. Fernando

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 | 100% | | |
| 3. Acquisition of Furniture and Office Equipment | | | |
| 4. Staff Trainings | | | 61% |

*As per National Budget Circular No.5/2019 being advised to save 25% from Capital Expenditure the Actual OutputLevel of above 1 and 3 are at a lower level below 50%

## 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% |
| According to the Sustainable Development Goals three main goals have been identified.<br>Goal 5: Achieve gender equality and empower all women and girls.<br>Goal 10: Reduce inequality within and among countries.<br>Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. | 1. End all forms of discriminating laws and ensure the equality legal protection and reduce the discriminating gaps.<br>2. Update the existing law with new legal remedies and concept in accordance with the progressive international standers.<br>3. Identification of issues to be developed in existing legal system and identification of the best legal remedies.<br>4. Promote the rule of law and ensure the equal access to justice for all.<br>5. Introduce new legal recommendation for general public, students and academic to create analytical discussion on law. | 1. Discuss the legal proposals and suggestions forwarded by the general public and the government institutions.<br>2. Prepare research papers and analyze according to the international legal standards.<br>3. Prepare legal recommendation with views and suggestions of the Law Commission.<br>4. Forward the finalized legal recommendations to the Ministry of Justice or the relevant authorities to take further actions.<br>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

The Law Commission's proposal on Law relating to Obtaining Damages of Death of Minors has passed by the Parliament of Sri Lanka as Recovery of Damages for a Death of a Person Act No: 02 of 2019. The Act is to provide for the recovery of damages for the Death of a person caused by a wrongful act, omission, negligence or default of another and to provide for matters connected therewith and incidental thereto.

# 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<br><br>Graduate Trainee | 4 | 1<br><br>1 | 2<br><br>- |
| Librarian | 1 | 1 | - |
| Management Service Officer | 8 | 4 | 4 |
| Stenographer | 1 | - | 1 |
| **Primary** | | | |
| Driver | 4 | 4 | - |
| 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 | | |
| Certificate Course for Tamil Translation | 1 | 3 months | 6,500/- | | Local | Officers are being directed to training workshops based on official assignments thereby gaining a wide knowledge on that relevant subject area. In addition, if there is a required training that a Government Officer should acquire, they are directed on that official requirement to update their knowledge on the specific field. |
| Transport Management | 1 | 2 days | 8,500/- | | Local | |
| Official Bank Accounts &Cheques | 1 | 1 day | 7,000/- | | Local | |
| Public Financial Regulations | 1 | 3 days | 18,000/- | | Local | |
| Advanced B Account | 1 | 1 day | 5,000/- | | Local | |
| Workshop on Pensions | 2 | 1 day | 10,000/- | | Local | |
| Information Technology for Officers in Management Service | 1 | 2 days | 13,000/- | | Local | |
| One –day Workshop on New Audit Account | 1 | 1 day | 5,000/- | | Local | |
| National Conference on Library & Information Science 2019 | 1 | 1 day | 4,000/- | | Local | |
| Certificate Course for Tamil Translation | 2 | 3 months | 53,000/- | | Local | |
| Disciplinary Management in Government Institutions | 1 | 3 days | 12,000/- | | Local | |
| Use of Advanced Excel | 1 | 3 days | 15,000/- | | Local | |
| Written Documents | 2 | 1 day | 7,600/- | | Local | |
| Procurement Process in Public Financial Management System | 2 | 4 days | 27,000/- | | Local | |
| Administrative Law | 2 | 6 months | 120,000/- | | Local | |

| 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 | | |
| Advanced Certificate Course in Transport Management | 1 | 6 months | 45,000/- | | Local | Officers are being directed to training workshops based on official assignments thereby gaining a wide knowledge on that relevant subject area. In addition, if there is a required training that a Government Officer should acquire, they are directed on that official requirement to update their knowledge on the specific field. |
| Workshop on Efficiency Bar Examination Level II of Development Officer s' Service | 1 | 2 days | 7,200/- | | Local | |
| Understanding of Government Financial Publications | 2 | 2 days | 17,000/- | | Local | |
| Use of Advanced Excel for Government Officers | 1 | 2 days | 13,000/- | | Local | |
| Workshop on Intellectual Property Law | 1 | 1 day | 1,000/- | | Local | |
| Obtaining process of Leave &Allowances for Foreign Trainings | 1 | 1day | 5,000/- | | Local | |
| Establishment Code &FinancialRegulations | 1 | 2 days | 8,500/- | | Local | |
| Annual Conference of International Bar Association | 1 | 6 days | | 411,704/- | Abroad | |
| Procedural Rules of Public Service Commission | 1 | 1 day | 4,000/- | | Local | |
| Financial Regulations | 1 | 1 day | 4,000/- | | Local | |
| Governmental Procurement Process | 1 | 2 days | 12,500/- | | Local | |
| Intelligence Quotient Workshop | 2 | 1 day | 8,000/- | | Local | |
| Written Documents for Professionals | 1 | 2 days | 8,500/- | | Local | |
| Establishment Code | 1 | 1 day | 4,000/- | | Local | |
| SalaryConversions | 1 | 2 days | 8,500/- | | Local | |
| Duties & Responsibilities of Office Assistants | 1 | 2 days | 8,500/- | | Local | |
| Annual Stock Survey & disposal of unusable goods. | 1 | 1 day | 7,000/- | | Local | |

*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.<br><br>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 is not using CIGAS and monthly account summaries are prepared by debit summary, thereby not using the payroll software package. | | |
| 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 FinancialRegulation 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 reportshas 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 thecopiesofinternalauditreportshas beensubmittedtotheAuditorGeneralinter msofFinancialRegulation134(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 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 | Theexcessesanddeficitsthatweredisclosedthroughtheboardofsurveyandotherrelatingrecommendations,actionswerecarriedout 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 | **VehicleManagement** | | | |
| 9.1 | The daily running charts and monthly summaries of the pool vehicleshad 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 | | |

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| 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 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 | 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 statementsandforwhichadjustmentshadtobemade,andhadthosebalancesbeensettledwithinonemonth | 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 | Theprovisionsallocatedhadbeenspentwithoutexceedingthelimit | 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 | | | |

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| 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 | 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 tothe 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 paidwithin 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 interms of their circular no.04/2017 dated 20.09.2017 | Complied | | |

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| 17 | **Provision of information to the public** | | | |
| 17.1 | An information officer has been appointed and a proper register of information is maintained and updatedin 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 | 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 | | |

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| 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**