



2023

கார்டீசயா஁ன லாரீகால
செயலாற்றல் அறிக்஁கை
PERFORMANCE REPORT

஁஁ா ஁ாரகார ஁ெயாரீக஁஁ீனீ஁ுல
஁஁ாதுந஁஁ி஁்கை஁஁ ஁஁ாறு஁஁பாளார்திணை஁்கள஁஁
Department of Public Trustee

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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 Fore-sight

Special Achievements, challenges and future targets

The Observations of the Department Head

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

2.1 Estates administration

Arrangements are being made to lease the estates that have been incurring losses for a long time. Income targets have been set for other estates, and various internal control measures have been adopted to reduce costs and increase revenue.

2.2 Property administration

Houses and other properties assigned by court orders or by last will are held by this department. The income from these properties serves the purposes designated by their owners, including activities such as paying charities or caring for their guardians.

A committee has been appointed to trace and identify the properties of the department that have not yet been documented. This committee is in the process of preparing a comprehensive property list and documenting all the properties. Additionally, efforts are being made to enhance the existing information system to include and preserve information related to all properties.

Furthermore, steps have been taken to address illegal seizures with the cooperation of the police, the provincial secretary, and the court.

2.3 Trust Assistance Programmes

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

Achieving the objectives of the Sisil Wanigasuriya Trust for the year 2023, a financial donation was made to the "Save a Baby" project on 2nd November 2023, with participation from the Public Trustee and the Deputy Public Trustee of Sri Lanka. This donation was given to purchase 'Surfactant' medicine, which is essential for treating the breathing difficulties of premature infants.



In 1988 Mr. D.R. Wickramaratne established this fund. One of the objectives of this trust is to provide packaged food to the Castle Street Hospital for Women. Therefore, the Public Trustee Department authorities distributed packaged food among the patients on 27th November 2023.



Religious Aids

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

The 13th commemoration of the late philanthropist U.D.B. De Silva was held on 01st of April 2023 in order to make the commemoration, the Public Trustee Department had organized an alms giving at the department premises for 35 buddhist monks and nuns accordingly following the terms and conditions of the late U.D.B. De Silva's Last will .



Aids from Personal Trusts

The beneficiary of the estates appointed the Public Trustee as the executor and is also accountable for achieving the trust and estates' desired objectives, which are personal instead of common objectives, concerning the trusts and last wills executed in the department the payments have been done.

With the income of the S.E.J. Pryor trust, Eighty low-income families in Polonnaruwa and Anuradhapura received financial assistance from the SEG Pryor Trust.

Medical Aids

In order to fulfill the goals of last wills and trusts, hospitals and patients get financial support as well as medical assistance. The beneficiary selection is completed with the call for applications.

In 1982, Ven. Yatinuwara Indrarathna therero established the intensive care unit foundation trust. The main objective of this trust was to provide medical aid to the intensive care unit of the national hospital Colombo. On October 24, 2023, authorities of the public trustee department donated 139 rolls of cotton wool (500g) to the Colombo National Hospital from the revenue of the trust.



Scholarships

The main purpose of the last will of these trusts is to provide scholarships. Accordingly, the objectives of last wills are fulfilled under this and a student bursary is given to the children studying in schools and universities.

2.4 Foreign Compensation

The Department of Public Trustee will receive the compensation in the event that an individual employed overseas dies or becomes disabled. The appropriate heirs and dependents will be identified and paid for them. Thus, in the year 2023, Rs. 449,329,391.72 has paid.

2.5 Temple Compensation

The Commissioner General of Buddhist Affairs and the Public Trustee receive the compensation money provided during the acquisition for government purposes, as per Temple Land Compensation Ordinance No. 28 of 1944. Thus, as of 2023, temple compensation has been paid in the amount of Rs. 284,344,362.73

2.6 Legal Affairs

There are many legal affairs relating to these properties and estates. Total number of cases is 140 to which included 3 cases in Magistrate Court, 83 cases in District Court, 05 cases in Civil Appeal High Court 05 cases in the Supreme Court and 47 cases in Agrarian Tribunal. A separate division for legal and investigation has been established and relevant affairs are carried out accordingly.

2.7 Remitting funds for the government revenue

According to the Extra Ordinary Gazette No.944/7 dated 08 October 1990, government charges from trusts and estates are charged in cash as capital charges, revenue charges, investment charges, trust charges, service charges and department charges are remitted to the government revenue on monthly basis. Thus, Rs.15,381,686.45 has been credited to the government revenue in year 2023.

Gihan Pilapitiya

Public Trustee of Sri Lanka

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

3.1 Statement of Financial Performance ACA –F

		Statement of Financial Performance		for the period ended 31st December 2023	
		Note	Actual		
Revised Budget Allocations 2023			2023 Rs.	2022 Rs.	
Rs.					
-	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		55,751,000	52,076,000	ACA-3
-	Deposits		57,070	72,465	ACA-4
-	Advance Accounts		6,028,195	3,754,695	ACA-5
-	Other Main Ledger Receipts		-	-	
-	Total Non Revenue Receipts (B)		61,836,265	55,903,160	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		61,836,265	55,903,160	
	Remittance to the Treasury (D)		375,521	3,890	
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		61,460,744	55,899,270	
	Less: Expenditure				
-	Recurrent Expenditure		-	-	
44,100,000	Wages, Salaries & Other Employment Benefits	5	40,921,359	40,839,676	} ACA-2(ii)
36,249,750	Other Goods & Services	6	31,793,980	27,243,982	
400,000	Subsidies, Grants and Transfers	7	252,977	198,662	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
80,749,750	Total Recurrent Expenditure (F)		72,968,316	68,282,320	
	Capital Expenditure				

3,000,000	Rehabilitation & Improvement of Capital Assets	10	2,731,852	952,421	} ACA-2(ii)
1,750,250	Acquisition of Capital Assets	11	1,625,913	990,565	
-	- Capital Transfers	12	-	-	
-	- Acquisition of Financial Assets	13	-	-	
500,000	Capacity Building	14	333,962	435,318	
-	- Other Capital Expenditure	15	-	-	
<u>5,250,250</u>	Total Capital Expenditure (G)		<u>4,691,727</u>	<u>2,378,304</u>	
	Deposit Payments		57,070	72,465	ACA-4
	Advance Payments		6,305,186	4,275,325	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		<u>6,362,256</u>	<u>4,347,790</u>	
	Total Expenditure I = (F+G+H)		<u>84,022,299</u>	<u>75,008,414</u>	
<u>86,000,000</u>	Balance as at 31st December J = (E-I)		<u>(22,561,555)</u>	<u>(19,109,144)</u>	
	Balance as per the Imprest Adjustment Statement		(22,561,555)	(19,109,144)	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			<u>(22,561,555)</u>	<u>(19,109,144)</u>	

3.2 Statement of Financial Position

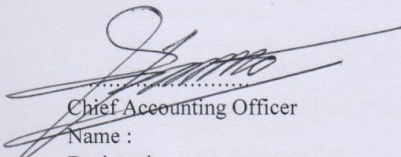
ACA-P

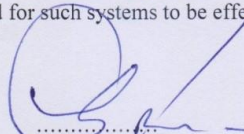
Statement of Financial Position As at 31st December 2023


	Note	Actual	
		2023 Rs	2022 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	54,245,380	35,511,536
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	11,390,866	11,113,875
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		65,636,246	46,625,411
<u>Net Assets / Equity</u>			
Net Worth to Treasury		11,390,866	11,113,875
Property, Plant & Equipment Reserve		54,245,380	35,511,536
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		65,636,246	46,625,411

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 23 and Annexures to accounts presented in pages from 24 to 55 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.


 Chief Accounting Officer
 Name :
 Designation :
 Date :


 Accounting Officer
 Name :
 Designation :
 Date : 2024/02/26


 Chief Financial Officer/ Chief Accountant/
 Director (Finance)/ Commissioner (Finance)
 Name :
 Date : 2024/02/26

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

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

H. A. C. P. Dharmarathne
 Chief Accountant
 Department of Public Trustee
 No. 02, Bullers Lane,
 Colombo 07.

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2023

	Actual 2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	23,009,495	20,770,857
Imprest Received	55,751,000	52,076,000
Recoveries from Advance	6,305,542	3,237,362
Deposit Received	57,070	72,465
Total Cash generated from Operations (A)	85,123,107	76,156,684
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	72,796,916	68,218,360
Subsidies & Transfer Payments	-	-
Expenditure incurred on behalf of Other Heads	1,124,542	1,383,330
Imprest Settlement to Treasury	375,521	3,890
Advance Payments	6,077,331	4,100,335
Deposit Payments	57,070	72,465
Total Cash disbursed for Operations (B)	80,431,380	73,778,380
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	4,691,727	2,378,304
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-

Less - Cash disbursed for:

Capital Expenditure	4,691,727	2,378,304
Total Cash disbursed for Investing Activities (E)	4,691,727	2,378,304
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(4,691,727)	(2,378,304)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

Basis of Reporting

Reporting Period

The reporting period for these Financial Statement is for 01st January to 31st December 2023.

1) Basis of Measurement

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

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

2) Recognition of Revenue

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

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

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

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

4) Property, Plant and Equipment Reserve

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

5) Cash and Cash Equivalentents

Cash & cash equivalentents include local currency notes and coins an hand as at 31st December 2023.

3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
2002.02.99	Other	450	450	432	96%
2003.99.00	Other Receipt	11,000	11,000	20,714	188%

3.6 Performance of the Utilization of Allocation

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	81,000	80,750	72,968	90%
Capital	3,000	5,250	4,691	89%

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

Rs. ,000

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

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	54,245	54,245	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

Public Trustee

Department of Public Trustee

Head 205- Summary Report of the Auditor General on the Financial Statements of the Department of Public Trustee for the year ended by 31st December 2023 in terms of section 11(1) of the National Audit Act No.19 of 2018

1. Financial Statements

1.1 Qualified Opinion

Head 205 - The audit of the financial statements of the Department of Public Trustee for the year ended 31 December 2023 comprising the statement of financial position as of 31 December 2023 and the statement of financial performance and cash flow statement and quantitative accounting policies for the year that ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with requirements of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Department of Public Trustee was issued to the Accounting Officer in due course in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer in due course in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

1.2 Basis for the qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit by Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view by Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

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

My objective is to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted by Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users based on these financial statements.

As part of an audit by Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained to design procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5. Report on Other Legal Requirements

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

- (a) The financial statements are consistent with the preceding year,
- (b) The following recommendation made by me on the financial statements related to the previous year was not implemented

Paragraph reference of the report related to the previous year	Recommendations which had not been implemented	Reference paragraph in this report
16.3	To maintain a bail register for the officers to be bailed to include the information mentioned in Finance Regulations 891(1)	1.6.2

1.6 Comments on Financial Statements

1.6.1. Non-financial assets

The value of the two vehicles given to the department in 2022 had not been assessed. It had been taken over and included in non-financial assets by the Ministry of Buddhasahsana, religious and cultural affairs.

1.6.2. Documents and books had not been maintained

According to Financial Regulation 891(1), the department had not taken steps to maintain a registered bail by obtaining bail from the officers to be bailed.

2. Financial Review

2.1 Expenditure management

- (a) In addition to the provision reserved for other allowances under expenditure code 1003, an amount of Rs. 840,000 was also transferred through Financial regulation 66/99 transfer papers due to the non-allocation of the necessary provisions to pay the judge's allowances to the judge who was appointed as the head of the department during the year under review. Meanwhile, as per Section 2 (c) (iii) of Budget Circular No. 01/2023 dated January 27, 2023, it was also not possible to save at least 6 percent allocation.
- (b) The owner of the building is bearing the cost of the improvements to the building where the head office of the department is located. However, it was observed that, under the annual estimate of buildings and construction (2001), Rs.300, 000 has been allocated in the years 2021, 2022 and 2023 and there were continuous savings of 40 percent, 63 percent and 77 percent for the 03 years respectively.

2.2 Incurring of Liabilities and Commitments

Accounts worth Rs.949,560 under expenditure head no. 205-126-2-7-35-2401-12-P,not related to the department, were included in the SA-92 Treasury computer printout as of 31st December 2023,but the treasury was informed about it and the printout had not been rectified.

2.3 Assurances shall be done by the chief accounting officer/Accounting officer

According to the provisions of Section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting Officer/Accounting Officer was required to provide assurances regarding the following matters but failed to do so.

- a) The chief accounting officer and the accounting officer shall ensure that the annual and other financial statements are prepared within the required time,and that, in addition, the Chief Accounting officer shall ensure that the annual reports relating to the audited entity are tabled in Parliament by the due date;the requirements were not fulfilled due to the audit observations mentioned in paragraph 3.1.3 (a) of the clause.
- b) Although the chief accounting officer the accounting officer and the counting officer should ensure that there is an effective system for the proper execution of internal audit functions as per the observations mentioned in paragraph 4.1 of the report that requirement was not fulfilled.

2.4 Non-compliance with rules and regulations

- a) Section 47(1) of Public Trustee Act No.01 of 1922 Although trusts/estates must be audited annually, the final accounts of trusts/estates prepared for the year 2023 had not been submitted to the audit.
- b) Subsection 4.2.5,4.5,4.6 and 6.3 of chapter XXIV of the Establishment Code of the democratic socialist republic of Sri Lanka. The loan amount of Rs. 137,500, due from a retired officer and outstanding for over a year, had not been collected.
- c) Financial regulation 1646 of the Financial Regulations of the democratic socialist republic of Sri Lanka Along with the original copy of the monthly summary of journeys written in the general form 268(a), the daily running charts of each month should be submitted to the audit before the 15th of the following month, but the daily running charts of 06 vehicles in the department were not submitted.
- d) Financial regulations 756(6) in the Public Finance No:01.2020 dated 28th August 2020 Concerning the year 2022, the Board of Survey should have been appointed before the 15th of that year; however, this appointment was delayed by 18 days. The task of the Board of Survey, which should have been completed by March 15th, was finished on July 20th, 2023. The Board of Survey reports, which were required to be submitted to the Auditor General by March 31st, were actually submitted on July 14th, 2023. Additionally, the notification to the Director General of Public Finance, which should have been done before April 10th, was made on July 14th, 2023. It was observed that these actions did not comply with the circular instructions.
- e) Public Administration circular No:13/2008 dated 26th June 2008 All drivers assigned to pooled vehicles, as per Annexure 01 from the Public Administration Circular No. 13/2008 dated 26th June 2008, the name of the officer, using the vehicle, designation, start and end time of the journey, number of kilometres driven by the vehicle, signature of the driver etc. Although the information should be maintained, the same format was not maintained for all the pooled vehicles of the department.
- f) Public Administration Circular No:30/2016 dated 29th of December 2016 No re-fuel check should be carried out after 12 months after each fuel check or 25,000km or after a major engine-related overhaul, whichever occurs first, even if not done so and to detect changes in fuel consumption there were no arrangements to complete the monthly summary report as mentioned in the circular.

- g) Child Development Charter No:01 of 2008 relating to Provincial centres of the western provincial council. Although every Child Development Centre located in the Western Province is required to obtain registration under the Child Development Charter, the Silva Wijesinghe National Home has not negotiated with the Department of Child Care Services to obtain such registration or resolve the legal issues related to the matters included in the last will of the relevant property owner.

2.5 Handling of Bank accounts

As of December 31st, 2022 expenses had been incurred in 08 bank accounts related to trust funds, resulting in a debit balance of Rs.1,325,481 and there was no investment in those funds to settle debt balances.

3.Operational Review

3.1 Performance

3.1.1 Planning

- a) According to Public Finance Circular No. 02/2020 dated August 28, 2020, the action plan for the coming year to implement the cumulative budget estimates should have been prepared and submitted to the Chief Accounting Officer for approval by December 1st of the transition year. However, the action plan for the year 2023 was not approved until February 6, 2023.
- b) According to the performance report of 2023, although the estimated income from sales fees and other receipts was Rs. 11,000,000, the actual collected income amounted to Rs. 20,714,000, which is 188 percent more than the estimated value. This discrepancy was observed as a deficiency in the preparation of estimates.
- c) As per the action plan, individual trust payments related to the trust/estate funds were estimated at Rs. 14 million according to the trust objectives, with additional payments estimated at Rs. 5.7 million. However, the actual expenditure was Rs. 22.2 million and Rs. 9.8 million. It was observed that this discrepancy resulted from a deficiency in the preparation of estimates.

3.1.2 Not reaching the intended level of completion

According to the performance indicators identified by the department, although the expected profit in 2023 from 11 estates belonging to 7 funds in the estate management section was Rs. 19,581,285, a loss of Rs. 5,008,264 was incurred. This represents a 26% shortfall, marking a negative percentage of the expected profit.

- a) According to paragraph 12.1 of the Public Finance Circular No: 02/2020 dated August 28, 2020, the annual performance report must be submitted to parliament 150 days after the end of the fiscal year but the annual performance report for the year 2022 had submitted to the parliament on August 9, 2023.

- b) In the performance report of the reviewed year, there was no effort to describe the achievement and challenges in achieving sustainable development goals and to include information on how the lack or excess of human resources has affected the performance of the organization.
- c) Although it is the role of the department to manage and supervise the affairs of the Lake House Associated Newspapers of Ceylon Limited on behalf of the government, that work was not recognized as a performance indicator of the department.

3.2 Assets Management

The following investigations are made.

- (a) Vehicles belonging to the department were taken out of the office without using the approved gate pass for staff officers.
- (b) Necessary measures have not been taken to repair or dispose of the fax machine used at Richmond Castle during the Board of Survey, which has been malfunctioning since July 2023.
 - I. The following observations are made regarding the estates being managed by the department.
 - i. Richmond Castle building located in Palathota in Kalutara district is a property belonging to the Department of Public Trustee which is considered as a building with a high ancient value. Due to the lack of maintenance from time to time of the property, the walls of the Richmond Castle were damaged due to the leakage of water from the roof and it has been observed that the repairs had been done without being suited to the antiquity of the building. Although, a quality report was obtained from the National Building Research Institute in August 2023 for another renovation the castle was subjected to destruction due to insufficiency of funds.
 - ii. Although Rs. 755,335 was spent in the year 2021 for urgent and necessary repairs to be done on this building outside the procurement guidelines, and only Rs. 3,000 was deducted as retention money, further water leakages have occurred, causing damage to the ceiling and walls. Subsequently, without preparing an estimate, Rs. 185,665 was spent on materials and Rs. 722,105 on labour based on the prices presented by the subject clerk. Only 12,122 feet of the back walls of the building were painted with gaps, and the work was carried out without proper methods.
 - iii. It was proposed to grow cinnamon using the proceeds from the removal of 3 acres of rubber plantation in Richmond Park. However, after more than a year had passed without cultivating cinnamon, over 7 months were spent cultivating coconut trees at a cost of Rs. 678,700. There was no confirmation regarding the growth of these plantations.
 - iv. Although a wire fence with concrete posts was constructed at a cost of Rs.406,100 for the protection of the coconut plantation in Richmond Park, it was observed that the desired protection was not obtained from the planted coconut plants as only 28 plants remained.
 - v. Despite it being mentioned in the last will of the estate owner that the artefacts of antique value should be deposited and preserved in the mansion, only a few artefacts were kept in a safe locker of the department. It was also observed that the department did not take steps to locate the whereabouts of the other artefacts.

(II) In 2020, 6 acres of rubber cultivation in the Thope Estate, Horana, were removed, and the land was prepared for coconut cultivation at a cost of Rs. 247,272. Subsequently, from 2021, 10.592 acres, including this land, were leased to a private construction company. Additionally, according to the contract agreement for clearing the rubber plantation, Rs. 1,000, part of a late fee of Rs. 90,000, was not collected. Furthermore, investigations were not conducted regarding the deficiency of 33 coconut plants out of 293 that were sent to the estate.

(d) Even though the house and land in Norton Bridge, belonging to the estate of I.W.C. Wijeratne, were handed over to the Ginigathena Divisional Secretariat on December 7, 1993, for the purpose of maintaining an Elders' Home, no formal agreement was established regarding the transfer and upkeep of the property.

(e) In 2005, the Public Trustee was granted administrative powers to sell the property belonging to the estate of C.E. Wanigasuriya and to establish a trust in the name of the estate owner. However, no action has been taken to formalise the ownership of certain parts of the land and the buildings on it, or to protect these assets, thereby securing the possession of the Public Trustee. Consequently, the property has not been sold in a manner that safeguards the objectives of the estate owner.

3.3 Bail of Government Officials

Under the Financial Regulation 880 of the Democratic Socialist Republic of Sri Lanka, no arrangements were made to collect bail money from the officers who had to post bail as per authority 612 of the Government's official Bail ordinance.

3.4 Loses and damages

Regarding the accident involving vehicle number 65-0763 on 27th January 2007, a case was filed in court to recover the loss amounting to Rs. 254,038 from the responsible driver. However, due to a lack of follow-up, the case was nullified due to a time bar. Even though 16 years have passed since the accident, appropriate steps have not been taken to recover the loss from the responsible parties or to write it off from the books.

3.5 Uneconomical Transactions

In 2022 Ministry of Buddhhashsasana, religious and Cultural Affairs had incurred Rs.406,270 but since the vehicles were not running, the expenditure incurred for repairs remained idle and the cars were underutilized.

3.6 Management Deficiencies

The following investigations are made.

- a) Ticket books worth Rs. 1,306,250, intended for sale to local and foreign tourists visiting Richmond Castle, as well as to visitors taking wedding photos against the castle background, were stacked insecurely without being formally recorded in a register.
- b) The update was not done to implement the recommendations given by the annual board survey at the end of 2022 in the Children's home, Richmond Park and Richmond Castle. The balance of the inventory books was not updated. Some of the items including the three-wheeler of the castle were not included in the inventory books and necessary actions were not taken to update the items physically in possession, including a stock of sports goods belonging to the Children's home.

- c) Due to the absence of a formal information system regarding the foreign compensations received by the Public Trustee Department, an accurate time analysis regarding the compensation to be paid, a register for recording the payments made to the dependents and the compensations were not recognised.
- d) The amount of compensation to be paid on behalf of 250 deceased persons to their legitimate heirs on 31st December 2022 is Rs.208,743,268 but there was no formal way of identifying the legitimate heirs /dependents.
- e) For 443 dependents whose fixed deposits were locked until they reached the age of 18 years as of 31st December 2021, the total amount is Rs.236,840,257. Among these fixed deposits, the birth dates of 113 minor dependents were not recognised, and necessary measures were not taken to compensate 12 minor dependents who had reached 18 years of age.
- f) An unpaid amount of Rs. 2,196,364 in foreign compensation was recognised and credited to the public account. In 2004, the total was Rs. 539,090 and the compensation could not be paid due to the non-presentation of the details of the legitimate heirs. However, the related information was not obtained, and no action was taken to the maintenance of relevant files and the information was not properly updated.
- g) Although the last will of the testator specified that Richmond Castle should be converted into a children's home, the children's home was running with fewer than 10 children in an adjacent building to the castle. It was observed that the main purpose of the estate has not been sufficiently fulfilled, and there is a weakness in decision-making related to the children's home because the board meetings of the administration were not held properly.
- h) Compensation was decided to be paid for 35 acres, 1 rood, and 35 perches of land called 'Simondalewatta', which was taken over by the government. The Kesbewa Divisional Secretary provided two different valuations for the land: Rs. 2.63 million and Rs. 1.79 million. However, the discrepancy between these valuations has not been resolved.
- i) Due to improper management until 2013, a case was filed to evict a large piece of land and building belonging to the estate of Weerasinghe Abeynayake on 32 perches of Gabadaweediya Street, Matara. Consequently, the property had not been sold and credited to the fund.
- j) Although the estate belonging to G.S. Jayasuriya who resided in Nugegoda is not entitled to the Public Trustee, the total amount of attorney's fees about the case assigned is Rs. 2,962,430 had been paid and further legal fees were to be paid.
- k) According to the last will of Mr. Harry Hapugoda, 1/5 of the estate's income is to be saved each year, and when the balance reaches Rs. 100,000, it is to be used to provide bursaries and aid during calamities. Although it was stipulated that funds should be collected to provide such relief, the department had not saved revenue for many years to meet these objectives. The income earned from the fund in 2021 and 2022 totaled Rs. 9,564,983, of which Rs. 1,912,997 should have been saved but was not. It was also noted that due to improper management of the estates; a debit balance exists, making it impossible to fulfill the estate's objectives.
- l) Regarding the legal proceedings of opening 54 unopened last wills, Rs. 2,629,250 was paid using the funds of the estate of D.S.W. Samarakoon. Since the tasks to be performed in relation to the estate were not specifically mentioned by the testator in his last will, it is observed that incurring these expenses is against the testator's objectives.
- m) Separate fixed asset registers and depreciation records for the respective fixed assets of the trust and fund divisions were not maintained.

- n) The Associated Newspaper Companies Limited (Special Provisions) Act No. 28 of 1973 designated the Public Trustee to hold shares on behalf of the government during the takeover of Lakehouse by the Government. The Public Trustee held ownership of 3,050,379 ordinary company shares, amounting to 87.5 percent. However, no arrangements were made to include these shares and the dividends earned thereon in the Department's Trust/Estate Accounts.

4. Good Governance

4.1 Internal Audit

Out of the audit queries issued by the Department's Internal Audit Division for the year under review, 15 queries were not answered by the management.

5. Human Resource Management

5.1 Attached staff and actual staff

The following observations are made.

- a) At the end of the year under review, 5 out of the 72 approved staff positions in the department were vacant.
- b) According to Public Administration Circular No. 18/2001 dated August 22, 2001, all officers who have served in the same workplace for 5 years should be transferred to different workplaces. However, no arrangements were made to provide transfers for 22 officers who had been in the department for more than 5 years.

Sgd. Illegibly

R.M.M.S. Perera
Senior Assistant Auditor General
For 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%	00%- 49%
1. Payment for the Scholarships.	-	-	70%	-
2.Payment for the Medical Donation.	-	82%	-	-
3.Payment for the Maintenance and Development of Religious places	91%	-	-	-
4.Payment for the Religious Affairs	93%	-	-	-
5.Payment for the Relief Donation.	94%	-	-	-
6. Personal trust payments	159%	-	-	-
7. Other payments according to trust objectives	172%	-	-	-
8. Releasing of temple compensation	-	-	-	20%
9. Releasing of foreign compensation	-	75%	-	-
10.Estate Management				(26%)

Chapter 05- Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
Equality qualitative education	Awarding scholarships for scholars	Number of scholars	-	70%	-
Health promotion	Providing aids for patients	Number of patients	-	-	82%
Protection of territorial ecosystem	Charity payments	Number of persons who receive charitable allowance	-	-	93%
Ending poverty	Providing aids for helpless people	Number of helpless persons who receive aids	-	-	94%
Generation of peaceful, fair institutions	Providing aids for institutions and shrines	Number of shrines	-	-	91%

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

Chapter 06 - Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies / (Excess)**
Senior	08	06	02
Territory	02	01	01
Secondary	61	48	13
Primary	17	17	00

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

There are 88 approved cadre in the Department of Public Trustees and currently, there is a shortage of 16 officers. The officers who were recruited to the department (Management Assistant Non-Technical Category 2) have been promoted to Management Service Officers and transferred from the institution and with their departure the respective post will be abolished. Directly affecting the performance of the institution. For this purpose, steps are being taken to increase the approved staff of management service officers.

6.3 Human Resource Development

Name of the program	No. of employees trained	Duration of the programme	Total investement (Rs.)		Nature of the Programme (Local / Foreign)	Output / Knowledge Gained
			Local	Foreign		
Office Methods	04	2 Days	Rs.4000.00	-	Local	Knowledge of Office Methods
Smart Office	02	03	Rs.36,000.00	-	"	Knowledge of computer technology
Maintenance of government vehicles	01	01	Rs.5,000.00	-	"	Knowledge of maintenance of vehicles
Office Management and Financial Regulations	02	02	Rs.20,000.00	-	"	Knowledge of office methods and financial regulations
Internal Audit	02	03	Rs.60,000.00	-	"	Knowledge of Internal Audit
Procedural Rules	01	02	Rs.9500.00	-	"	Knowledge of procedural rules
Preparation of the salary of government officers.	01	01	₹.5,000.00	-	"	Knowledge of preparation of the salary of government officers.
Tamil language course	22	25	-	-	"	Tamil language course
Conducted an awareness lecture on child abuse and crimes against women.	All staff	01	Rs.36,700.00	-	-	Knowledge of child abuse and crimes against women.
Bribery or Corruption Allegations Commission conducted an awareness program on prevention of Bribery and Corruption.	All staff	01	-	-	-	Knowledge on the prevention of bribery and corruption

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

