

Land Reform Commission - 2018

1.1 Disclaimer Opinion

The audit of the financial statements of the Land Reform Commission for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 provisions of the National Audit Act No. 19 of 2018 and the Financial Act No. 38 of 1971. My comments and observations which I consider should be reported to Parliament appear in this report.

As a result of the important facts set out in Paragraph 1.5 of this report I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Due to the fact that I do not express an opinion on the accompanying financial statements.

1.2 Basis for Disclaimer of Opinion

My opinion is disclaimer based on the matters described in Paragraph 1.5 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Sri Lanka Public Sector Accounting Standards, and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

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

1.4 Auditor's Responsibility in Auditing Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause to cease to continue as a going concern.
- 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.

The scope of the audit also extended to examine as far as possible, and as far as necessary the following.

- Whether the organization, systems, procedures, books, records and other documents have been properly and adequately designed from the point of view of the presentation of information to enable a continuous evaluation of the activities of the Commission, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Commission has complied with applicable written law, or other general or special directions issued by the governing body of the Commission ;

- Whether the it has performed according to its powers, functions and duties; and
- Whether the resources had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Financial Statements

1.5.1 Non compliance with the Sri Lanka Pubic Sector Accounting Standards

Non compliance	Comments given by the Management	Recommendation
(a) Even though the accounting policy for making provision for post-employee benefits shall be prepared as defined in Paragraph 9 of Sri Lanka Public Sector Accounting Standards 03 and in accordance with the Standards and Practices introduced by the Institute of Chartered Accountants of Sri Lanka, without complying to that a provision of Rs. 17 million had been made during the year under review as post-employee benefit considering the employee's service period and half of his last salary.	Revised provision for gratuity of employees as at 31.12.2018 was made as mentioned in Sri Lanka Accounting Standards.	Identification of a policy for post-employee benefit provisions should be made accordingly, in terms of the provisions of the Sri Lanka Public Sector Accounting Standards No.03 .
(b) Although the fair value of assets should be stated in financial statements as per standard No.07, the buildings remained at a cost of Rs. 4,586,223 as at 31 December of the year under review had not taken into accounts revaluing to fair value.	The revalue amount will be considered whilst preparation of financial statements in the year 2019 .	The fair value of the buildings belonging to the Commission should be assessed in the financial statements in terms of Sri Lanka Public Sector Accounting Standards No. 07 .

1.5.2 Accounting Deficiencies

----- Audit Observation -----	----- Comments given by the Management -----	----- Recommendation -----
<p>(a) Although the receivable interest income of Rs. 33,546,865 for the year under review and interest income of Rs. 151,435,201 should be reduced from net cash flow from the operating activities, since only a sum of Rs. 29,982,748 which was the difference between the opening and closing balances of the interest receivable account had been deducted, the cash flow from the operating activities had been overstated by a sum of Rs. 154,999,308 and the cash flow from investment activities had been understated by a sum of Rs. 151,435,201.</p>	<p>Steps have been taken to properly disclose the revised cash flow statement.</p>	<p>The cash flow statement should be prepared in accordance with the provisions of the Sri Lanka Public Sector Accounting Standards No.02 .</p>
<p>(b) Since a credit balance which was not included in the financial statement valued at Rs.258,353 was recorded as working capital change in the cash flow statement, the cash flow from operating activities had been overstated by that amount.</p>	<p>Actions will be taken to record in the revised cash flow statement correctly.</p>	<p>The cash flow statement should be prepared correctly identifying the receipts and payments in cash.</p>
<p>(c) Due to an income receivable from granite to the District Land Reform Authority Kalutara in the year under review amounted to Rs. 11,799,600 was not recorded in accounts, the profits for the year under review had been understated.</p>	<p>Accounts were prepared in accordance with the report received from the Project Unit where the granite leasing activities were carried out and will be corrected in future.</p>	<p>Arrangements should be made to taken in to accounts obtaining accurate information.</p>

1.5.3 Unauthorized Transactions

Audit Observation	Comments given by the Management	Recommendation
<p>(a) Although the approval of the Commission and Cabinet of Ministers should be taken when leasing of the lands for more than 05 acres in extent as per the Decision of the Cabinet of Ministers No. 11 / Miscellaneous (015-1) of the year 2011, eighty acres belonging to Meddegedera Estate in Kalutara had been leased to four lessee for coconut, tea, palm and mixed crops in the years 2016 and 2017, in contrary to that and due to the failure of obtaining government valuation for those lands, the annual lease amount had not been charged in addition to obtaining the initial value of Rs.1,478,000 .</p>	<p>Even though it was furnished to the approval of the Cabinet of Ministers, it has not been approved up to now.</p>	<p>Actions should be taken to obtain the approval properly and it should be leased out on an accurate assessment.</p>
<p>(b) The granites in the land in extent 22 acres at Olaboduwa, Yahala Kale and Ingiriya Estates belonging to the Commission had been leased out in the years 2001, 2004 and 2005 and a rock located on a 10 acres of land in extent belonging to the Millaniya Horekanda Estate had been mined without permission from the year 2003 to the year under review. Although the Commission had cancelled the relevant agreements due to the non-payment of lease by the lessee and not obtaining the approval by the relevant institutions, actions had not been taken to stop unauthorized mining. Accordingly, the outstanding lease in due by 30 November of the year under review was Rs. 47,433,565.</p>	<p>Actions have been taken to suspend all the quarries maintaining in these lands without the approval of the Commission and give permission only to those who pay all the money receivable to the Commission. A survey order has been issued to take measures to hand over this granite project properly and it was instructed to do the relevant calculations as per that survey order.</p>	<p>It should be properly leased out on environmental approvals and follow up actions should be carried out on these projects.</p>

- (c) From a land in extent 04 acres 03 Roods 03 perches of Meddegedara Estate belonging to the Commission has been keeping in possession by an external party since 2002 without proper authorization and the said party had built 04 rooms, 10 cabanas and a hotel with a natural pool and a large pool about 10 perches also being in under construction during the year under review. The Commission had not taken actions to acquire or to lease out the land by the end of the year under review.
- Arrangements are being made to alienate the lands under the procedure for leasing of lands followed by the Commission and to recover arrears of lease since 2002 .
- District officials should take actions to identify the encroaches and a prepare a proper programme to make the information available to the public for that and legal actions should be taken against the unauthorized use.

1.5.4 Improper Assessment or Estimation

Audit Observation

Since the establishment of the Commission in the year 1972, a register including the full details relating to the number of acres of land existing in the acquired lands, the areas where each land is located, from whom the land was acquired, details of the transfer of land possession at present and relevant gazette notifications and all relevant details of land disposals had not been maintained by the institution and the institution had also failed to explain the matter with supporting documents with regard to that. Accordingly, it could not be verified in the audit that the existence of lands acquired that had mentioned in the financial statements and the accuracy of the assessed amount of Rs. 676,169,345.

Comments given by the Management

The lack of a properly updated Register of Land belonging to the Commission and the unavailability of the specific cost of each land in that register and impossibility of determining the cost of the lands which were sold .

Recommendation

An updated Register of Land should be maintained and taking action on responsible officials for not maintaining the registers in an updated manner up to now .

1.5.5 Lack of Evidence for Audit

	Item	Amount Rs.	Lack of audit evidence	Comments given by the Management	Recommend ation
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(a)	Buildings and Motor Vehicles	82,656,308	Survey Reports and Schedules	A sum of Rs.4,207,821 from the value of these buildings was a balance brought forward in the year 2009 without detailed information. The empirical evidences could not be found. The empirical evidences can be found for the remaining amount of Rs. 9,876,662 . Actions will be taken to renovate those buildings and to include them in the year 2019 expenditure. The value of the motor vehicle has been sent to the Department of Valuation for the assessment.	A schedule of buildings should be prepared and the value of the goods should be surveyed and ascertained the value annually.
(b)	Lease Receivable	16,708,318	Details related to the Journal Entries for the adjustments for the difference in the opening balance	The lessee pays the lease arrears to the District Office. Due to the delays in receiving the relevant receipts to the Revenue Division of the Head Office, the opening balance has changed since it has been adjusted based on the ledger balances relevant to the previous year's balances.	The relevant details should be submitted along with the journal voucher when adjusting through the Journal on the ledger balances Journal entries .

1.6 Accounts Receivable and Payable

1.6.1 Receivables

The following observations are made.

Audit Observation	Comments given by the Management	Recommendation
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(a) The Commission had not taken action to recover a sum of Rs. 2,135,625,246 receivable from 08 state institutions that have been in existence for more than 13 years, even by the end of the year under review.	Due to the difficulty of finding the right information properly, it has been impossible to get the right information. Actions are being in progress to obtain information in respect of the amount receivable.	Action should be taken expeditiously to recover by obtaining the correct information from the relevant Divisions.
(b) The Commission had not taken action to recover 08 debtor balances valued at Rs. 2,311,017 remained from the year 1999 .	Due to the difficulty of finding the files properly, it has been impossible to obtain accurate information. Actions are being taken to obtain information in respect of the debtor balance.	Action should be taken expeditiously to recover obtaining the correct information from the relevant Divisions.

1.6.2 Payables

Audit Observation	Comments given by the Management	Recommendation
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(a) A sum of Rs. 777,917 obtained from 07 institutions listed under Trade & Other Payable as advances and the money obtained for other matters had been retained in the institution more than 12 years and arrangements had not been made to settle them.	Since these creditors payable are older than 12 years, without obtaining a definite balance confirmation a payment could not be made and any confirmation regarding this credit balance has not been made.	Action should be taken to clear the balance by getting expeditious balance confirmation.

- (b) Even though the advances of Rs. 13,580,850 received whilst leasing out the lands had elapsed over 7 to 13 years, the Commission had not taken actions to resolve even by the year under review. The advances obtained for lands that were leased out on lease base during the period of 2002-2004 and subsequently banned by a Cabinet Memorandum are shown further in accounts since the land issues are not properly resolved. Actions should be taken to resolve the issues promptly and settle the advances.
- (c) Even though more than 10 years had elapsed since the completion of the work, the Commission had not taken action to settle the advance amount of Rs.11,702,992 received in selling the lands at the end of the year under review. Cabinet approval has been requested to settle and further actions will be taken once the approval is obtained. Arrangements should be made to settle the advance payments after obtaining the Cabinet approval.
- (d) The Commission had not taken actions to settle the credit balance of the uncertain compensation account II amounted to Rs. 109,959,493 which remained unchanged from the year 2005 to the year under review . The fact that this is used for golden shareholders and the payment of compensation was not carried out recently. Arrangements should be made to pay compensation to the owners by looking for information.

1.7 Non-compliance with Laws, Rules, Regulations and Management Decisions

The instances of non-compliances with Laws, Rules , Regulations and Management Decisions are shown below.

Reference to Laws, Rules, Regulations etc.	Non-compliance	Comments given by the Management	Recommendation
(a) Financial Regulation of the Democratic Socialist Republic of Sri Lanka			

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| (i) | Financial Regulations 756 and 757 of the | A Board of Survey had not been carried out to ascertain the accuracy of the stationery balance amounted to Rs. 2,551,710 at the end of the year under review. | The details relating to the stationery stock can be verified by the ledgers maintained at the stores. | The physical existence should be verified by conducting Board of Surveys with regard to the stationary in terms of Financial Regulations. |
| (ii) | Financial Regulation 371 (5) | Although the ad hoc sub imprest should be settled within 10 days of the completion of the task, a period from 16 days to 397 days had elapsed to settle the value of the advances amounted to Rs. 3,210,180 obtained at 02 instances in the year 2017 and a sum of Rs. 3,210,180 obtained at 59 instances in the year under review . | The advance payment has been delayed because of the business of the officers and the conducting of the deeds awarding ceremony and the officers were advised to comply with the Financial Regulations relating to advance payment and settlement in future. | The advances should be settled immediately after completion of task in accordance with Section 371 (5) of the Finance Regulations. |
| (c) | Paragraph 2.5.3 of Chapter V of the Establishments Code of the Democratic Socialist Republic of Sri Lanka | Although an officer working on a secondment basis is not entitled to housing allowances or entertainment allowances, a sum of Rs.540,000 had been paid as housing and entertainment allowances for an officer recruited on a secondment basis in the year under review . | It has been provided with the approval of the Commission on the need to perform duties whilst implementation of the Accelerated Deed Awarding Programme. | Actions should be taken in accordance with the provisions of the Establishments Code. |
| (c) | Section 2 of the Public Enterprises Circular No. PED 03 / 2015 dated 17 June 2015 | Although the Chairman and Executive Director of the Commission do not entitle for any housing and entertainment allowance as per the Circular, a total of Rs.1,200,000 as those allowances had been paid to the Chairman and the Executive Director during the year under review. | It has been provided with the approval of the Commission on the need to perform duties whilst implementation of the Accelerated Deed Awarding Programme. | Actions should be taken in accordance with the provisions of the Circular. |

- (d) Public Finance Circular No. PF / PE 5 dated 11 January 2000
- A special allowance of Rs.10,293,933 for the non-staff officers with Rs.2,000 per each month, a special allowance in addition to holiday pay for the staff officers and an allowance totalled to Rs.8,450,714 for number of hours working in addition to approved overtime hours for non-staff officers had been paid without obtaining the relevant approval as per the Circular .
- The payments made for the duties after office hours and on weekends for the contribution of the entire staff to the Accelerated Deed Awarding Programme.
- The approval should be obtained as per the Circular.
- (e) Public Enterprises Circular No. PED 25 of 29 July 2004
- Although the approval of the Minister of Finance should be obtained to invest the excess money in public enterprises, without obtaining such approval the Commission had invested an excess amount of Rs.1,756,679,568 in the banks during the year under review.
- Even though the approval from the Department of Public Enterprises has been requested in writing on several occasions, the approval has not been received up to now.
- Action should be taken to obtain the relevant approval to invest the excess money in terms of the Circular .
- (f) Commission Decision dated 17 February 2017 (Paper No. 9676)
- Although it had been stated that the written lease agreements should be given as in force for a period of one year and leasing should be made on the recommendation of Central Environmental Authority, Geological Survey and Mines Bureau and other agencies when leasing of granite lands , the granite lands had been leased out without lease agreements and related recommendations even by the year under review.
- Without the recommendations of these institutions, the Commission Papers are not be submitted to obtain the approval of the Commission for the relevant projects at present.
- The granite lands should be leased out after the agreement has been obtained with the recommendation of the relevant institutions
- Arrangements have been made to enter into agreements with effect for a period of one year.

- (g) Directives of Committee on Public Enterprises, dated 18 August 2018
- The following Directives made by the Committee had not been implemented even by August 2019 .
- I. Since the 10 lakhs acres of lands in extent which were documented at present were not accurate, establishment of a Special Task Force to list the lands formally.
- II. To present a report on the actions to be taken in respect of the outstanding balance of Rs.2 billion occurred due to shortcomings in the documents.
- Actions are being taken in respect of the debtor balances .
- The Directives of the Committee on Public Enterprises should be implemented within the relevant time frame.

1.8 Fund Management

The following matters were observed.

Audit Observation	Comments given by the Management	Recommendation
(a) As per the Treasury Operations Circular No. 1/2008 dated 03 March 2008, although it was stated that the money should be deposited in fixed deposits for a period of two years or more, the Commission had invested a sum of Rs.1,562,268,068 under 97 fixed deposits for a maximum period of one year.	It has been requested from the Department of Public Enterprises to invest a part of this money which has been invested for one year period or more than one year and the approval has not been received by now .	Actions should be taken to deposit as per Circular provisions.
(b) Due to investment of Rs. 110,000,000 in Fixed Deposits for a period of less than one year at a minimum interest rate in 7 instances, if it was deposited for one year the opportunity of the earning of interest amounted to Rs. 825,000 approximately had been lost.	If the Commission has to pay compensation in any case, invest a portion from the fixed deposits for a period of less than one year to withdraw the fixed deposits without keeping until maturity.	Investments should be made to be able to generate higher interest income.

2. Financial Review

2.1 Financial Results

The Operating results for the year under review was a surplus of Rs. 121,635,246 and the corresponding surplus as compared to the to the preceding year was Rs. 202,512,913. Accordingly, a deterioration in the financial result amounted to Rs. 80,877,667 was observed in the financial year under review. The decline in the granite revenue and surcharge had mainly attributed to this deterioration in the year under review .

3. Operating Review

3.1 Management Inefficiencies

Audit Observation	Comments given by the Management	Recommendation
<p>(a) About 40 acres portion of the Iranawilawatta land belonging to the Land Reforms Commission of Puttalam District had been used unauthorized by 10 people for prawns farming from the year 2000 and although it has been decided to alienate the land on lease basis from 17 January 2001 to charge Rs. 10,000 for one acre based on the approval of the Chairman and on assessment of the year 2000 in terms of Section 22 (1) (a) of the Act, until the above land is legally alienate to long term lease basis, that decision had not been implemented up to December 2018.</p>	<p>It will be decided to take legal action against individuals and institutions who have failed to pay their lease amount through negotiations.</p>	<p>The institution should take appropriate action to recover the lease in due and the actions should be taken the in respect of the officials responsible for it.</p>
<p>(b) Although 59 acres in extent of Kusala B Estate in Puttalam District had been leased out to a private company in the year 1994 for a prawns farming the project, the amount remained in arrears from the year 1999 to 2002 was about Rs. 850,000 and the company had obtained a loan mortgaged its lease agreement in the year 2004 and as the loan was not repaid to the bank, though the</p>	<p>It has been decided to take legal actions against individuals and institutions who have failed to pay their lease amount through negotiations.</p>	<p>Leasing out of land according to the prescribed methodology of the institution, follow up actions, taking legal action against lessee within the prescribed time.</p>

- lease right had been acquired by the bank in the year 2011, the Commission had not taken steps to take legal actions with regard to that and the lease amount of Rs. 8,166,687 to be received by the year 2018.
- (c) A 74 acres 2 rood and 23 perches of land in extent called Kumbutukuliya Watta in Puttalam District had been granted on a lease to a private company for a Prawns farming on 10 November 2009 for a period of 30 years. As the above project was not implemented by 2010, although only the possession of the land has been taken back to the Commission, arrears lease in due amounted to Rs. 8,250,000 from the year January 1998 to August 2014 had not been recovered up to 30 May 2019 .
- The District Court case has been pending against the Company.
- The money receivable should be obtained promptly by supervising of lands in the respective Districts by District Offices and carrying out follow-up actions.
- (d) The lands had been alienated outside of leasing out of lands for projects of the Commission from the year 2002 to 2004 and the process had been banned by a Cabinet Paper. Those lands had been listed in two categories as a transfer of possession of land and non-transfer of possession. Out of the lands handed over to possession, land in extent 760 acres and 31 perches had not been returned. Actions had not been taken to return the advances which were taken from the applicants for 1689 acres of the lands not alienated and the follow up actions on the land had also not been done.
- Actions are being taken as per the Directives given by the Committee on Public Enterprises dated 23.08.2018 .
- The decision of the Committee on Public Enterprises should be implemented.

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| (e) | As per the matters observed at the field inspection in Kalutara District Authority, although 467 people had applied for deeds from the year 2016 to September 2018 according to the deed requesting register, only 24 deeds had been issued during the relevant period. Further, necessary actions had not been taken against 4213 unauthorized residents in that District by the year under review . | The number of deeds provided under various programmes amounted to 2027. The further actions relating to regularizing the unauthorized persons, will be expedited under the procedure for issuing deeds. | Deeds should be given to the persons who requests the lands. Actions should be taken to remove encroached persons and to prevent access for unauthorized persons to lands belonging to the Commission. |
| (f) | Five acres of land in Nuwara Eliya District had been cultivated with fruit for 10 years without proper permission and although the encroacher had requested for a lease agreement in the year 2002 by a letter, since it was the failure to legally transfer the possession of the land or to acquire the ownership of the land, the Commission had lost about 16 years of income from the land. | A clear answer was not given. | Actions should be taken against the officers responsible due to not taking necessary inspections and for not taking appropriate actions for relevant lands . |

3.2 Operating Inefficiencies

Audit Observation	Comments given by the Management	Recommendation
(a) Under the programme to award one million land deeds, a sum of Rs. 219 million was estimated for offering of 60,000 Deeds within a 03 years period and by 30 April 2019 the Commission had awarded only 2712 Deeds and the expenditure incurred was Rs. 90,915,043. Accordingly, although the estimated cost of awarding a deed was Rs. 3650 , the cost incurred by the Commission was Rs. 33,523 .	Arrangements are being made to distribute more deeds at a lower cost in awarding of deeds at present by overcoming previous weaknesses.	Incurring of expenditure in thrifty manner as per plans and estimates and fulfilling of Performance efficiently with regard to that.

4. Accountability and Good Governance

4.1 Annual Action Plan

Audit Observation	Comments given by the Management	Recommendation
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(a) Although an Action Plan should be prepared including the plans such as Annual Budget, Annual Procurement Plan, Human Resource Development Plan and Internal Audit Plan as per Public Finance Circular No. 1/2014 of 17 February 2014 , those plans were not included in the Action Plan for the year 2018 .	It is informed that the officials were made aware to prepare a proper Action Plan considering all relevant matters as indicated by the audit in preparation of the Action Plan for the future years.	The Action Plan should be prepared in accordance with the Public Finance Circular No. 1/2014 of 17 February 2014.
(b) Although the Annual Report should be tabled in Parliament within 150 days of the end of an accounting year, the annual reports for the years 2015, 2016 and 2017 had not been tabled even by 30 April 2019 as per the Treasury Circular No. 01/2004 dated 24 February 2004 .	Annual reports for the year 2015 and 2016 have been submitted to the Ministry and the translation of 2017 is in final stages.	The Annual Report should be tabled in Parliament as per the Circulars.