

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Private Health Services Regulatory Council for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance, statement of changes in net equity and cash flow statement and notes to financial statements for the year then ended 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 Finance Act, No. 38 of 1971. My comments and observations which I consider should be presented in Parliament appear in this report.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the financial statements give a true and fair view of the financial position of the Private Health Services Regulatory Council as at 31 December 2020, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.5 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). 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 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 determines 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

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

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Council 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 of the Authority.

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 scepticism 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 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 Council'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 Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit 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 audit report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, 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 Council and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Council has complied with applicable written law, or other general or special directions issued by the governing body of the Council ;
- Whether the Council has performed according to its powers, functions and duties; and
- Whether the resources of the Council had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Audit Observations on the Preparation of Financial Statements

1.5.1 Non-compliance with Sri Lanka Public Sector Accounting Standards

Non-compliance with Reference to the Relevant Standard	Comment of the Management	Recommendation
(a) Sri Lanka Public Sector Accounting Standard 01.		
(i) Contrary to Paragraph 21 (f) of the Standard, the financial statements did not contain notes including a summary of significant accounting policies and other detailed information. The source of estimation had not been disclosed in terms of Paragraph 132(a) of the Standard.	Preliminary accounting policies relating to the Council were followed in the preparation of financial statements based on the 02 values of historical cost and the present value.	The Sri Lanka Public Sector Accounting Standard 01 should be followed.
(ii) Information such as, permanent location of the entity, legal nature and main functions thereof, nature of operations, reference	The Private Health Services Regulatory Council, established under the Private Medical Institutions (Registration) Act, No. 21 of 2006, is located at the	- Do.

to the constitution governing the operations, and name of the administrative entity, should have been disclosed along with the financial statements in terms of Paragraphs 150 (a)-(d) of the Standard. However, such information had not been disclosed.

address of No. 02A, CBM House, 4th Floor, Lake Road, Colombo 08, and takes measures in accordance with the powers vested through the Act to register and regulate the private medical institutions.

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| (b) | The sum of Rs. 22,285,000 shown in the financial statements as the income of the Council had not been classified in terms of Sri Lanka Public Sector Accounting Standard 10. | A bank deposit slip has been introduced in regard to the classification of total income for identifying the types of hospitals based on the registration fees. | The Sri Lanka Public Sector Accounting Standard 10 should be followed. |
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1.5.2 Accounting Deficiencies

Non-compliance with Reference to the Relevant Standard	Comment of the Management	Recommendation
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(a) The Council had failed to identify and implement a methodology to credit the registration fees directly received by the bank, to the account. Hence, a sum totaling Rs. 3,517,100 directly received by the bank in 329 instances during the year under review, had been credited to a suspense account without being identified and brought to the accounts.	This error occurred due to inefficiencies in the methodology used to identify the funds received by the bank. Measures will be taken to avoid such issues through the electronic registration mechanism to be implemented in due course.	Action should be taken to identify and properly credit the registration fees received by the bank.
(b) A sum of Rs. 1,249,062 had been allocated during the year under review as provision for employee gratuity for which no allocation had been made	The observation is acknowledged.	Provision on employee gratuity should be disclosed under the non-current liabilities.

since the year 2012. A sum of Rs. 871,242 therefrom should have been adjusted to the cumulative fund though, that sum had been brought to accounts as an expenditure of the year under review. Furthermore, the said provision had been disclosed under the current liabilities instead of being disclosed under the non-current liabilities.

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| (c) | The sum of Rs. 352,921 being the balance in the savings account as at 31 December 2020, should have been disclosed under cash and cash equivalents in the current assets, but that sum had been disclosed separately. | Corrective measures will be taken. | Balance in the savings account should be disclosed under the cash and cash equivalents. |
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1.5.3 Going Concern of the Council

----- Audit Observation -----	Comment of the Management -----	Recommendation -----
Following the negative balance of Rs. 34,278,827 in the net current assets as at 31 December 2020, a short term bankruptcy was observed with the Council. Furthermore, the Council had continuously sustained losses since the year 2017; hence, the balance in the cumulative fund amounting to Rs. 33,719,154 as at 31 December 2016, had gradually declined by 53 per cent to Rs. 15,756,616 by 31 December 2020.	In order to increase the registered income as a solution to the decrease in the annual income, solutions have been made and implemented at present.	Action should be taken to register all the private medical institutions functioning in the country thereby increasing the income whilst decreasing the expenses of the Council thus getting rid of short term bankruptcy and minimizing the losses sustained continuously.

1.5.4 Lack of Documentary Evidence for Audit

Item	Amount	Audit Evidence not Furnished	Comment of the Management	Recommendation
	Rs.			
Fund transfer account.	232,400	Schedules.	Action will be taken to discuss on the balance in the fund transfer account not identified thus far, at the office management committee, thereby settling the issue.	Schedules relating to the said balance should be made available to the Audit, and the balance should be identified and settled.

1.6 Accounts Receivable and Payable

1.6.1 Funds Payable

Audit Observation	Comment of the Management	Recommendation
Action had not been taken even in the year under review to settle Rs. 34,990,820 being the sum of 50 per cent to be transferred to the Provincial Council out of the registration fees charged by the Regulatory Council.	Fifty per cent of the income earned through registration fees had been transferred to the relevant Provincial Council during the period 2007-2011. However, after the year 2012, funds had been transferred by considering the proposals presented by each Provincial Council relating to private health development activities and the progress thereof. Further discussions in that connection were held at the monthly committee meeting held in February 2021, and further action will be taken after obtaining legal advice following the decision taken by the Council.	Provisions set out in the Act in that connection, should be followed.

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

Reference to Laws, Rules, and Regulations etc.	Non-compliance	Comment of the Management	Recommendation
(a) Section 11 of the Finance Act, No. 38 of 1971, and Public Enterprises Circular, No. PED/12, dated 02 June 2003.	A sum of Rs. 44,770,520 had been invested in fixed deposits as at 31 December 2020 without obtaining approval of the Minister in charge and the Minister of Finance.	The observation is not clear.	Section 11 of the Finance Act and the Public Enterprises Circular should be followed.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka			
(i) Financial Regulations 135, 136, and 262(2).	Functions for financial control had not been delegated contrary to Financial Regulation 135. A sum of Rs. 15,925,517 had been paid during the year under review for 243 unapproved payment vouchers. Furthermore, the date on which the payment vouchers had been recorded in the cash book, was not shown in the stamp "Paid".	Action has been taken in accordance with provisions of the Financial Regulations. Officers have been authorized to approve and inspect the delegation of functions for financial control.	Provisions of the Financial Regulations should be followed.
(ii) Financial Regulation 756.	Annual survey of stores had not been conducted.	It is expected to conduct an annual survey of stores by the end of this year.	- Do.

- (c) Sections 3.8 and 3.14 of Chapter xxiv of the Establishments Code of the Democratic Socialist Republic of Sri Lanka. Except for festival advance and loans granted by the banks, an interest at the rate of 4.2 per cent should be charged on all the loans monthly. Nevertheless, no interest had been recovered on employee loans totaling Rs. 2,446,666 issued during 2018-2020. Furthermore, an agreement should be entered into through Form General 272 prior to granting loans, but such an agreement had not been entered into. It has been decided to recover interest at the rate of 4.2 per cent on employee loans with effect from 2021. A formal agreement has been entered into. Action should be taken in accordance with provisions of the Establishments Code. Disciplinary action should be taken against the officers failing to comply.
- (d) Public Enterprises Circular, Nos. PED/03/2018 dated 07December 2020, and PED/03/2020 dated 18 December 2020. Bonuses could not be paid for the year 2020 as per provisions of the Circular. However, bonus totaling Rs. 148,500 had been paid for the year 2020 without compliance to the provisions of the Circulars. Bonus had been paid in view of improving employee performance under monthly approval of the Management Committee. Circular provisions should be followed. Disciplinary action should be taken against the officers failing to do so.
- (e) Public Administration Circular, No. 24/2007 dated 01 November 2007, and No. 10/2006 dated 06 June 2006. The Circular, No. 10/2006 had been revoked through the Circular, No. 24/2007, but by disregarding that, a sum of Rs.210,262 had been paid in the year under review on the un-availed leave of the officers. Such an allowance had been paid following a decision taken by the Council in order to encourage the staff to report for duty regularly. - Do.

- (f) Public Administration Circular, No. 03/2017 dated 19 April 2017. All the public institutions should install finger scanners in order to maintain records on the arrival and departure of officers. As such, a finger scanner had been purchased on 24 July 2020 by spending a sum of Rs. 57,240, but that machine had not been made use of even by 27 April 2021. Action had been taken to suspend the use of finger scanner owing to the spread of Covid pandemic in the country. It is expected to use the machine once the pandemic is under control. Provisions of the Circular should be followed. Disciplinary action should be taken against the officers failing to do so.
- (g) Paragraph 5.2.5 of the Public Enterprises Circular, No. PED/12, dated 02 June 2003. A copy of the annual budget approved by the Board of Directors should be presented to the Auditor General prior to 15 days of the commencement of the year of finance. However, it had not been done so even up to the date of this report. A copy of the annual budget approved by the Board of Directors had been prepared since the year 2020 by the management committee under approval of the monthly committee. An approved copy of the annual budget should be presented to the Auditor General prior to 15 days of the commencement of the year of finance.
- (h) Paragraph 04 of the Circular, No. PFD/RED/1/4/20214/01 of the Ministry of Finance and Planning dated 17 February 2014. An annual Action Plan containing activities targeting to fulfill the objectives mentioned in the said Act with a long-term vision, had not been prepared. The annual Action Plan containing activities targeting to fulfill the objectives mentioned in the Act will be prepared for the year 2020 and presented to Provisions of the Circular should be followed.

the Council for approval, thus action will be taken by the management committee to implement the plan under approval of the monthly committee.

- (i) Paragraph 4.2 of the Government Procurement Guidelines. An entity should prepare a main Procurement Plan envisioning procurement activities at least for 03 years. However, the Council had not prepared a Procurement Plan. A main Procurement Plan will be prepared and presented for approval of the Council, and the management committee will implement the plan under approval of the monthly committee. Provisions of the Government Procurement Guidelines should be followed.

2. Financial Review

2.1 Financial Results

The operating result of the year under review was a loss of Rs.6,048,680 as compared with the corresponding loss of Rs. 3,280,313 for the preceding year, thus observing a deterioration of Rs. 2,768,367 in the financial result. Decline in the number of private hospitals and laboratories registering with the Council annually, and failure to review on the institutions refused to register with the Council, had mainly attributed to the said deterioration.

2.2 Analysis of Trends in the Main Items of Revenue and Expenditure

According to the financial statements presented, the total revenue collected by the Council for the year under review amounted to Rs. 27,647,089 whereas the total revenue for the preceding year amounted to Rs. 30,122,360. As such, a decrease of 8.22 per cent equivalent to Rs. 2,475,271 in the revenue was indicated as compared with the preceding year. The

expenditure incurred by the Council in the year under review totaled Rs. 33,695,769 whereas the expenditure for the preceding year totaled Rs. 33,402,673 thus indicating an increase in the expenditure by a sum of Rs. 293,096 as compared with the preceding year.

3. Operating Review

3.1 Performance

Audit Observation	Comment of the Management	Recommendation
(a) As of 31 December 2020, a number of 2,443 private medical institutions had been established in the 07 provinces alone on which information had been made available for Audit. Information on the number of private medical institutions established in the Southern province and North Central province, had not been furnished to the Audit. Nevertheless, only 1,176 private medical institutions had been registered as at 31 December 2020.	Instructions have already been issued to the relevant Provincial Directors of Health Services that legal action be taken against the private medical institutions being maintained without being registered.	Action should be taken to register all the private medical institutions established island wide.
(b) A proper methodology could not be put in place even up to the end of the year under review to ensure the fulfillment of objects mentioned in Section 09 of the said Act such as, the development and monitoring of standards to be maintained by the registered Private Medical Institutions; the method of evaluation of	When Private Medical Institutions are registered or their registration is renewed annually, such institutions are supervised by the Director of Health Service of each province, or a board of qualified officers before being forwarded to the Private Health	Due to failure in fulfilling Section 09 of the Act, attention should be drawn in that connection, thus transforming the relevant guidelines into regulations.

standards maintained by Services Regulatory such Private Medical Council. Institutions; to ensure that minimum qualifications for recruitment and minimum standards of training of personnel are adopted by all Private Medical Institutions; and, to ensure the quality of patient care services rendered or provided by such Private Medical Institutions.

- (c) As per Section 13 (a) of the said Act, the Minister may on the advice of the Council, by Order published in the Gazette, enforce schemes of accreditation for private medical institutions. However, it had not been done so. As for accreditation, ranking private hospitals has already been commenced. The Legal Division of the Ministry of Health has referenced the Department of Legal Draftsman in view of formulating a proper methodology to achieve the objectives of establishing the Council, formulating the guidelines required for the registration of private medical institutions and transform such guidelines into regulations. Action should be taken for the proper implementation of a scheme for accreditation of private medical institutions.
- (d) Contrary to Paragraph (g) of Subsection 18(2) of the said Act, action had not been taken to make regulations relating to the procedure or practice to be followed in entertaining any complaint against public to express their grievances, and proper guidelines have been prepared to take action in that connection. Action should be taken to make regulations relating to the procedure or practice to be followed in entertaining any complaint, and the final disposal thereof.

any Private Medical Institution or person attached thereto from any interested or aggrieved person, and the final disposal thereof.

3.2 Management Inefficiencies

Audit Observation	Comment of the Management	Recommendation
<p>Cabinet approval had been received on 09 July 2015 that Section 3(5) of the aforesaid Act be amended by including the provisions such as, the Provincial Director of Health Services should present an annual proposal along with the annual budget relating to the development of private health sector prior to giving 50 per cent of the revenue earned through annual registration fees by the Council to the Chief Secretaries of the provinces; and, a report containing expenses and activities be presented at the end of the year. The Act had not been amended even after 05 years since the approval had been received, and 50 per cent of the annual registration fees had been given to the Provincial Directors of Health Services.</p>	<p>It is expected to seek legal advice after discussing this matter at the monthly meeting of the Council and amend the Section 3(5) of the Act in accordance with the Cabinet approval granted on 09 July 2015.</p>	<p>Provisions of the Act should be followed.</p>

3.3 Operating Inefficiencies

Audit Observation	Comment of the Management	Recommendation
<p>As the Act or the Guidelines had not mentioned a specific duration for registration, registration certificates had been issued for the relevant year after receiving the fees on whatever day of the year. As such, the revenue receivable to the Council at the beginning of the year had not been received on time due to a fine not being charged.</p>	<p>Some of the practical issues relating to the registration have been identified, and once such problems are solved, it is expected to charge a fine in due course on the institutions getting late for registration.</p>	<p>A specific duration for the private medical institutions to be registered should be decided thereby taking measures to charge a fine on the institutions failing to register within that period.</p>

3.4 Transactions of Contentious Nature

----- Audit Observation -----	----- Comment of the Management -----	----- Recommendation -----
<p>(a) According to Section 3(5) of the Private Medical Institutions (Registration) Act, No. 21 of 2006, fifty per centum of the fees collected by each Provincial Director of Health Services under this section shall be remitted to the respective Provincial Council. Nevertheless, the Council had not remitted 50 per cent of the registration fees to the Provincial Chief Secretaries in order to be credited to the Provincial Council Fund; instead, those monies had been remitted to Provincial Directors of Health Services. Hence, a sum totaling Rs. 2,679,250 remitted to the respective Provincial Councils in the year under review had not been credited to the Provincial Council Fund.</p>	<p>Monies had been remitted to the Provincial Directors of Health Services under approval of the Council. Action will be taken to seek legal advice after having further discussions in this connection at the monthly meeting.</p>	<p>- Do.</p>
<p>(b) Although no provision whatsoever had been made in the Act to incur expenses of the Provincial Councils, the Regulatory Council had paid a sum totaling Rs. 1,589,629 in the year under review as telephone allowances, transport expenses and salaries of the officers attached to the office of the Western Provincial Director of Health Services. That sum had been deducted from the registration fee revenue payable to the Western Provincial Council in terms of Section 3(5) of the said Act.</p>	<p>Payments including salaries to the Medical Officer and the staff recruited on contract basis to the office of the Western Provincial Director of Health Services, are made from the said 50 per cent sum payable to the Provincial Council.</p>	<p>Provisions of the Act should be followed.</p>
<p>(c) The Regulatory Council had not been vested with powers through the Act to provide training for the staff of the private medical institutions, but a Memorandum of Understanding had been entered into on 30 May 2014 with the Association of Private Hospitals &</p>	<p>The Council had identified that the services provided by the private medical institutions for the patients should be improved in</p>	<p>Expenses should be incurred only on the activities authorized through the Act.</p>

Nursing Homes and National Apprenticeship and Industrial Training Authority to conduct a training programme titled “ Refresher Gap Filling Course” for the nursing officers of the private hospitals over a period of 05 years. Sums of Rs. 2,424,698 and Rs. 540,484 had been incurred on the said training programme in the preceding year and the year under review respectively.

accordance with objectives of the Private Medical Institutions (Registration) Act, No. 21 of 2006; and hence, a Memorandum of Understanding had been entered into with the National Apprenticeship and Industrial Training Authority under consent of the Council to provide an optimum service by training the nursing staff of the private medical institutions. Further discussions will be held at the next monthly meeting as to the continuation of this programme.

- (d) The Regulatory Council is not responsible for showing name boards at the private medical institutions indicating their registration with the Council, but a sum of Rs. 16,220,719 had been spent by the Council during the 10 year period from 2011 up to the year under review to make new name boards and refill the existing ones.
- Making name boards for the newly registered private medical institutions has been done from the year 2007 up to the present day. It is expected to strengthen trust of the public by showing registration with the Council.
- Expenses should be incurred only on the activities authorized through the Act.
- (e) The Council was not included in the list of institutions in annexure 01 of the Act that were deemed relevant to the Management Services Circular, No. 02/2016 dated 25 April 2016. Hence, the salary revision recommended through that Circular was of no relevance to the Council.
- The Council decided to pay employee salaries based on the Management Services Circular, No. 02/2016 in accordance with the recommendations of the special Board
- Approval of the Department of Management Services should be obtained in this connection.

Nevertheless, salary increments had that prepared the been provided for all the officers in Scheme of terms of that Circular. Recruitment.

3.5 Human Resource Management

Audit Observation	Comment of the Management	Recommendation
(a) Action had not been taken to approve and recruit staff in relation to the functions and scope of the Council since its inception. By the end of the year under review, 10 officers had been recruited without being approved by the Department of Management Services.	Employees had been recruited from time to time in accordance with a proper methodology in order to ensure smooth functioning of the institution which had only 02 employees at the inception. Although the Scheme of Recruitment had been prepared in line with the duties and scope of the Council, approval of the Department of Management Services had not been sought upon a policy decision taken by the Council.	Approval should be obtained on the cadre, and recruitments should be made accordingly.
(b) Action had not been taken even by 31 December 2020 to obtain approval of the Department of Management Services on the Scheme of Recruitment prepared by an external party in the preceding years incurring a sum of Rs. 370,300	Although the Scheme of Recruitment had been prepared in line with the duties and scope of the Council, approval of the Department of Management Services had not been sought upon a policy decision taken by the Council.	Action should be taken to obtain approval of the Department of Management Services on the Scheme of Recruitment.

4. Accountability and Good Governance

4.1 Internal Audit

Audit Observation	Comment of the Management	Recommendation
An Internal Audit Unit had not been established for the Council contrary to Regulation 133 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka and the Management Audit Circular, No. DMA/1-2019 dated 12 January 2019.	Members have been appointed to the Audit Committee, and action will be taken in due course to conduct meetings of the Audit Committee.	Action should be taken in accordance with Financial Regulations and provisions of Circulars.

4.2 Audit Committee

Audit Observation -----	Comment of the Management -----	Recommendation -----
<p>According to Management Audit Circular, No. DMA/1-2019 dated 12 January 2019, four meetings of the Audit and Management Committee should be held per year at one such meeting per quarter. However, no such meetings whatsoever had been conducted by the Council in the year under review.</p>	<p>Members have been appointed to the Audit Committee, and action will be taken in due course to conduct meetings of the Audit Committee.</p>	<p>Provisions of the Circulars should be followed.</p>

4.3 Sustainable Development Goals

Audit Observation -----	Comment of the Management -----	Recommendation -----
<p>The Council had not become aware of the “2030 Agenda” of the United Nations on sustainable development and the Circular, No. NP/SP/SDG/17 issued by the Secretary to the Ministry of National Policies and Economic Affairs on 14 August 2017. As such, action had not been taken to identify the sustainable development goals, targets, milestones for reaching targets, and the indicators to measure the achievement of targets relating to the activities under the scope of the Council.</p>	<p>The Council was not aware of the “2030 Agenda” of the United Nations on sustainable development and the relevant Circular. The indicators will be identified in due course and action will be taken accordingly.</p>	<p>The Council should become aware of the “2030 Agenda” of the United Nations on sustainable development, and action should be taken to identify the sustainable development goals, targets, milestones for reaching targets, and the indicators to measure the achievement of targets relating to the activities under the scope of the Council</p>