

Public Utilities Commission of Sri Lanka - 2020

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Public Utilities Commission of Sri Lanka for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 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 Finance Act, No. 38 of 1971. My comments and observations which I consider should be reported to Parliament appear in this report.

In my opinion, the financial statements give a true and fair view of the financial position of the Commission as at 31 December 2020, and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

1.2 Basis for Opinion

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 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 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 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 of the Commission.

1.4 Scope of Audit (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, 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 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 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 Commission 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 Accounts Receivable and Payable

Audit Observation -----	Comments of the Management -----	Recommendation -----
Sums of Rs. 81,852,700 and Rs.1,051,721 were receivable from the Ceylon Electricity Board and other institutions respectively since the year 2014/15 as annual regulatory levy by 31 December 2020. Only a sum of Rs. 726,954 had been recovered from other institutions by 30 June 2021 and the recovery of the amount recoverable from the Ceylon Electricity Board had failed.	The proposal of the Audit and Management Committee held on 23/12/2021 was that the possibility of taking legal action should be considered, as all attempts should be made by the Commission before writing off as bad debts. Action will be taken by forwarding the said proposal to the Commission. Out of Rs.1,051,720 receivable from other institutions, a sum of Rs.726,954 has been recovered by now. Reminders for the remaining payment to be made before 31 December 2021, have been sent.	Prompt action should be taken to recover the balances receivable.

1.6 Non-compliance with Laws, Rules, Regulations, Management Decisions etc.

Reference to Laws, Rules, Regulations etc. -----	Non-compliance -----	Comments of the Management -----	Recommendation -----
(a) Paragraphs I and II of the Management Services Circular No.03/2018 of 18 July 2018	Organizational structure and the salary structure of the Public Utilities Commission of Sri Lanka should have been approved by the Minister of Finance with the recommendation of the	According to the Act to provide for the establishment of the Public Utilities Commission of Sri Lanka, the following sections have been cited therein for ensuring its independency.	The Administration Procedure Manual and Procedural Rules prepared should be submitted to the Treasury and approval therefor

National Salaries and Cadre Commission and the approval of the Department of Management Services by submitting a memorandum to the Cabinet. However, expenses had been incurred as follows by the end of the year under review without doing so.

- (i) A sum totalling Rs. 42,795,220 had been paid under 10 types of allowances to the staff of the Commission.
- (ii) According to the Procedural Rules of the Public Utilities Commission, provisions had been made to pay travelling expenses at a rate of Rs.40,000, Rs.5,000 and Rs.2,500 per month for the posts of Assistant Director, Management Assistant and the Driver respectively. However, a sum totalling Rs.8,511,832 had been paid without obtaining approval of the Treasury for the said provisions.

- (iii) A loan for vehicles had been approved subject to a maximum of Rs.5 million and a repayment period of 5 years to permanent employees of the Commission. However, action had not been taken to obtain the approval of the Treasury for the said loan. Accordingly, 4.25 per cent of the interest percentage recovered by a bank is

Section 12

The authority for providing allowances and facilities for officers of the Commission has been delegated to the Commission.

Section 39

“The provisions of this Act and the regulations, rules or orders made thereunder shall have effect notwithstanding anything inconsistent therewith contained in any other relevant Act other than this Act and in the event of any conflict between the provisions of this Act and the provisions of any other relevant Act the provisions of this Act shall prevail.”

Accordingly, audit paragraphs No. (i), (ii), (iii), and (iv) indicated in the draft report will be replied as follows.

- (a) According to Section 12(3) of the Public Utilities Commission of Sri Lanka Act, the Commission may make rules in respect of all or any of the matters referred to in Section 12(1).

(b) It has been confirmed by the Letter No. DMD/03 dated 14 March 2005 sent to the Chairman of the Commission by the Secretary to the President.

(c) A Letter No. PUC/SEC/3 dated 31 July 2006 has been forwarded by the Chairman of the Public

should be obtained.

recovered from the employee and the difference between the percentage of interest recovered by the bank and 4.25 per cent had been reimbursed to the bank by the Commission. As such, a sum of Rs.187,013 had been reimbursed by the Commission to the bank as the interest on vehicle loans obtained by 04 officers in the year under review.

Utilities Commission of Sri Lanka to the Director General of the Department of Management Services with a copy to the Director General of the Department of Public Enterprises.

- (iv) The approval for the housing and property loan had been granted by the Commission Paper No.220 of 18 August 2018 subject to a maximum of Rs.8 million and a period of 15 years for permanent employees of the Commission. However, action had not been taken to obtain the approval of the Treasury for the said loan. Accordingly, 4.25 per cent of the interest recovered for the housing and property loan obtained from a state bank should be incurred by the employee and the difference between the interest recovered by the bank and 4.25 per cent, is reimbursed to the bank by the Commission. As such, a sum totalling Rs.2,395,761 had been reimbursed by the Commission to the bank as the interest on housing and property loan obtained by 17 officers in the year under review.

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| (b) | Public Enterprises Circular No. PED/1/2015 (i) of 27 October 2016 | According to provisions of the Circular, a monthly transport allowance of Rs.50,000 can be granted to officers who are entitled to transport allowances. However, according to the Procedural Rules of the Commission, payments such as Rs.60,000 and Rs.20,000 had been made as transport allowances and drivers' allowances respectively contrary to provisions of the said circular. A sum totalling Rs.13,140,000 had been paid without obtaining the approval of the Treasury for those provisions. | The Procedural Rules of the Commission has been formulated as per the authority delegated to make rules in terms of Section 12(3) of the Public Utilities Commission of Sri Lanka. These payments have been made according to provisions stipulated therein. | The Administration Procedure Manual and Procedural Rules prepared should be submitted to the Treasury and approval therefor should be obtained. |
| (c) | Paragraph 3.1 of Public Enterprises Circular No. PED-1/2015 of 25 May 2015 | Fuel allowances had been paid on the approval of the Commission exceeding the value related to fuel limit (litres), payable to officers who are entitled to official vehicles according to provisions of the Public Enterprises Circular. | It is mentioned that these payments had been made upon the Financial Manual, Human Resource and Administration Procedure Manual approved by the Commission. | Action should be taken to submit the Administration Procedure Manual and Procedural Rules prepared, to the Treasury and to obtain the approval therefor. |
| (d) | Financial Manual of the Public Utilities Commission of Sri Lanka | The "ad hoc" Sub-Imprests subject to a maximum of Rs.20,000 granted only once to the Staff Officers for a certain specific purpose should be granted to the officer on a nearest day to the relevant specific purpose and it should be settled by the officer within 2 or 3 days after completion of the said purpose. However, the following observations are made on "ad hoc" Sub-Imprests issued by the Public Utilities Commission of Sri Lanka. | It is kindly informed that the advance amount required for one approved programme has not been decided according to Section 12.8.3 of the Financial Manual approved by the Public Utilities Commission of Sri Lanka. | Even though shortcomings (from E to V) had occurred in registers due to reasons such as the dangerous situation arisen in the |

- country in the year 2020 and lockdown of the Western Province for a long period, the unexpended amount of the advance granted had been credited to the Commission immediately after completion of the relevant programme. As such, it is informed that misuse of money of the institution had not occurred. Moreover, queries further pointed out have been replied as follows.
- The remaining unexpended money should be settled in cash and the expended money be settled with evidence for payments. Those advances should be settled immediately after completion of the purpose for which “ad hoc” Sub-Imprest is granted.
- (i) The “ad hoc” Sub-Imprests obtained by officers had been settled with a delay of a period from 43 days to 326 days.
- (i) The remaining unexpended money has been credited to the Commission immediately after completion of the programme.
- (ii) Even though a sum totalling Rs.46,500 of the “ad hoc” Sub-Imprests obtained by officers had not been spent, the said amount had been retained in hand without taking action to settle even by 31 December 2020.
- (ii) In cases where certain receipts submitted along with pay-in-vouchers, are contentious in checking pay-in-vouchers submitted for settlement of advances, action is taken to settle those advances by the Accounts Division without giving permission to them, thus observing these under-settlements. These under-settlements have been set off later through overpayments by themselves. However, officers have been instructed not to carry out such settlements in the year 2022.
- Settlement of “ad hoc” Sub-Imprests should be made in a proper manner.
- (iii) The “ad hoc” Sub-Imprests obtained by officers had been over-settled than the amount to be settled again without being spent. As such, the balance of the “ad hoc” Sub-Imprests payable as at 31 December 2020, had been Rs. 92,769.
- (iii) Officers settle moneys retained in their hands immediately after “Ad hoc” Sub-

- completion of the relevant programme. However, when calculating the expenses submitted along with advance pay-in-vouchers, the actual expenditure is higher than the estimated expenditure. In such situations, over-settlements could be seen. These over-settlements have been adjusted later to under-settlements indicated previously by them.
- Imprest should be granted regularly.
- “Ad hoc” Sub-Imprests should be granted regularly.
- (iv) “Ad hoc” Sub-Imprests had been obtained through several vouchers totalling Rs.309,770 on the same day for the same programme by the same officer.
- (v) There were instances in which “ad hoc” Sub-Imprests had been granted on the same day, nearest days to the same officer and re-issued before settlement of Sub-Imprests granted previously.
- (iv) It had occurred only once. However, it has been discontinued immediately after revelation the said error and it has not been repeated.
- Issuance and settlement of “ad hoc” Sub-Imprests should be recorded accurately.
- Issuance and settlement of “ad hoc” Sub-Imprests should be recorded regularly.
- (vi) A sum of Rs.115,495 issued as “ad hoc” Sub-Imprests had been entered twice in the Register of Advances.
- (v) The limited staff of the Commission had to be deployed continuously in approved programmes mentioned in the Action Plan and as such, advances had to be granted on the same day for several programmes. However, action has been taken to avoid it since the year 2022.
- (vii) It had not been recorded in the Register of Advances as per the serial number and date mentioned in vouchers prepared for “ad hoc” Sub-Imprests issued.
- (vi) This error has been rectified immediately after identification.

(vii) The Register of Advances is maintained in an updated manner since the year 2021. However, payment of advances for programmes and its control should be regular further and as such, a new procedure should be formulated to revise the relevant Financial Manual and its draft should be submitted to the Management and action has been taken to submit it for the approval of the Commission after holding discussions with the Management.

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| (e) | <p>Regulation of electricity, petroleum and water by the Public Utilities Commission of Sri Lanka Act, No.35 of 2002</p> | <p>The Public Utilities Commission of Sri Lanka has been vested with powers for regulation of infrastructure facility industries such as electricity, petroleum and water in Sri Lanka by Public Utilities Commission of Sri Lanka Act, No.35 of 2002. The legal framework required for monitoring the petroleum industry and the water supply and drainage industry had not been formulated even by the end of the year under review.</p> | <p>It is kindly informed that the following measures have been taken to formulate the legal framework required.</p> <ul style="list-style-type: none"> • Obtaining approval through the Ministry related to the water industry in the year 2017 and preparing a draft by appointing a sub-committee comprising the Legal Draftsman's Department, Water Supply and Drainage Board and the Public Utilities Commission of Sri Lanka with the participation of the Additional Secretary (Development) of the Water Supply and | <p>Action should be taken to formulate the legal framework relating to regulation of petroleum and water.</p> |
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Drainage Board and it has been forwarded to the Attorney General by the Legal Draftsman's Department on 27 March 2019.

- The Draft on amending the Petroleum Products (Special Provisions) Act, No.32 of 2002 has been prepared and handed over in the year 2012 to the Ministry in charge of the subject of Petroleum to be submitted to the Attorney General's Department for approval and the Ministry had not taken action so far to table the said Draft in Parliament.

2. Financial Review

2.1 Financial Results

The operations for the year under review resulted in a surplus of Rs.146,775,974 as compared with the corresponding surplus of Rs.99,358,522 for the preceding year, thus observing an improvement of Rs.47,417,452 in the financial result. The increase in other income by 11 per cent and the decrease in expenditure on consultancy service fees and operations by 81 per cent and 22 per cent respectively had attributed to this improvement.

3. Operating Review

3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
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(i) According to Commission Paper No.PUCSL/2016/183/FIN/02 of 12 February 2016 and the decision of the Commission of 18 February 2016, approval had been granted to repay the security deposit amounting to Rs.10,552,559 payable to the Ceylon Electricity Board. A sum of Rs.10,600,000 in	According to the decision of the Commission of 18 February 2016, a sum of Rs.10,000,000 is the security deposited. The remainder is the interest credited thereon. As such, the remaining sum of Rs.552,559 is the interest calculated up to the year 2018. However, when	Action should be taken to make payments within the due period and to minimize possible losses.

excess of Rs.47,441 had been settled therefor in the year under review.

paying back the said sum in the year 2021, it should be paid back with a reasonable interest. As such, a sum of Rs.10,600,000 has been paid on the said basis. It is informed that no overpayment has been made.

- (ii) In the preparation of the Annual Budget Estimate of the Public Utilities Commission of Sri Lanka, the expenditure had been estimated. However, no income estimate had been prepared.
- According to Section 33(2) of the Public Utilities Commission of Sri Lanka Act, No.35 of 2002, estimates of expenditure should be prepared for the ensuing year by the Commission and made to publish in the Gazette before 30 September. Action has been taken accordingly.
- Action should be taken to prepare income estimates.
- (iii) Even though a sum of Rs.693,036 had been spent for publishing newspaper advertisements relating to public awareness programmes, the relevant file had not been properly updated.
- The said situation has been corrected by giving instructions to maintain relevant files separately in an updated manner for each programme since the year 2021.
- Files should be maintained in an updated manner.

3.2 Operating Inefficiencies

----- Audit Observation -----	Comments of the Management -----	Recommendation -----
According to Section 46 of the Sri Lanka Electricity Act, No.20 of 2009, the Commission had been vested with powers to impose an annual regulatory levy / fee. It should have been recovered from every licensee on or before 30 June each year. Annual regulatory fee for the year 2020 had not been recovered from 82 licensees on or before due date. It had represented 44 per cent of licensees from whom annual	According to provisions of the Act, annual regulatory levy should be recovered on or before 30 June each year. Even though letters and reminders are sent continuously to licensees notifying to pay the relevant licence fees, only a few make payments on the due date. However, it is indicated that the Commission takes maximum effort to recover the relevant monies within the relevant financial year.	Action should be taken to collect income and fees on the due date.

regulatory fee should be recovered.

4. Accountability and Good Governance

4.1 Annual Action Plan

	Audit Observation	Comments of the Management	Recommendation
(i)	The Electricity Distribution Code had not been revised by the end of the year under review.	It has been assigned to complete procurement activities and to perform the function in the year 2021 to complete the purpose of the licence management system.	Attention should be drawn to complete purposes as planned.
(ii)	Completion of purposes in the licence management system and the research activities relating to the year under review had not been completed even by the date of audit.	According to the situation which prevailed in the country, carrying out the said activity was temporarily discontinued and priority was given to activities relating to licencees.	Attention should be drawn to perform functions as planned.
(iii)	Even though the Project on Research Grants and providing awareness, introducing, briefing and promoting of energy efficient housing structures for low income families of Sri Lanka - UOM had been established, the Commission had achieve targets relating thereto.	The research report including theoretical and practical matters in this connection has been submitted to the Commission. However, the process of making the low income families aware on the efficient usage of energy to could not be carried out out out out due to out due to	Attention should be drawn to perform functions as planned.
	failed to reach targets relating thereto.	out due to Covid 19 pandemic in the year 2020.	
(iv)	The function of introduction and promotion of model buildings and Guidelines for reconstruction of Government buildings in Sri Lanka had not been achieved by the Commission.	Even though the University of Moratuwa had carried out the basic process by collecting information and data on model buildings, the final stages of research could not be achieved due to Covid 19 pandemic.	Attention should be drawn to perform functions as planned.
(v)	Even though provision of Rs.6 million had been made for implementation of programmes on capacity building and training,	Capacity building of officers could not be carried out as planned due to the following reasons.	Attention should be drawn on achieving objectives relating to training programmes

selected online training programmes and certain physical training programmes were conducted due to the Covid – 19 pandemic and distance regulations thereon and the performance thereof was represented as 10 per cent of the overall performance.

Even though capacity building and training programmes of officers had been basically planned to be conducted by local and foreign institutions, the relevant training programmes were not conducted by foreign institutions due to the Covid 19 pandemic.

from local institutions, which could not be achieved through foreign institutions due to Covid pandemic.

As this pandemic prevailed in the foreign countries as well in which capacity building programmes are conducted, air travel to those countries was not operated. However, it is informed that action was taken to make officers participate in ten programmes conducted online locally and to provide necessary training in capacity building.

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| (vi) | Even though budgeted provision of Rs.1.2 million had been made for preparation of disaster management plans for Water and Petroleum Sectors, only a performance progress of the basic stage of the activity, representing about 20 per cent had been achieved even by the end of the year 2020. | Maximum action has been taken by the institution in this regard and relevant documents have been submitted to the Ministry for further action. The purpose achieved relating to regulation of the water services industry and activities relating to regulation of petroleum have been submitted as well. | Should be complied with plans. |
| (vii) | Classification of catchment classes of DD2, DD3 and DD4 for implementation of Electricity Performance Standard Regulations (commercial quality) of the Ceylon Electricity Board (Distribution) had been completed by the year 2020 and the remainig activities had not been further implemented as reports were not submitted for approval of the Commission. | Reports on distribution of electricity relating to classification under paragraphs DD2, DD3 and DD4 had not been submitted to the Commission by the Ceylon Electricity Board. As such, regulations on commercial quality could not be implemented. However, the Lanka Electricity Company (Private) Limited has completed the classification of catchment classes relating thereto due to providing this information. | Should be complied with plans. |

- (viii) Even though provision of Rs.2.28 million had been made for providing customer mobile service, only one programme had been held due to Covid- 19 guidelines and restrictions. It had represented only 25 per cent of the overall performance.
- The said instruction programmes could not be held due to prohibition of public gatherings by the Government as a result of the Covid – 19 pandemic in the year 2020. However, awareness programmes were held as follows in the remaining provinces in the year 2021 on the basis of relief period received.
- Should be complied with plans.

North Western Province
March 2021
North Central Province November 2021
Western Province December 2021

- (ix) Provision of Rs.1 million had been made for programmes on building up a partnership for the establishment of facilities for testing petroleum products. However, an effective progress of its performance had not been indicated in the year 2020.
- Establishment of the relevant laboratory for programmes on building up partnerships for the establishment of facilities for testing petroleum products has been commenced in November 2020 and completed in October 2021.
- Attention should be drawn to perform functions as planned.
- (x) Provision of Rs.600,000 had been made for issuing reports on awareness programmes/workshops/market on lubricants. As the posts of Management Assistant Officers proposed to carry out the said function remained vacant for a long period, the relevant activities could not be carried out effectively.
- Matters are being updated based on the ability of recruiting new officers for the year 2021.
- Should be complied with plans.
- (xi) Plans had been made to carry out a relief analysis on the final user charges remaining in the Water Sector. Nevertheless, only the stage on analysis of demand management levy motivation structure thereof had been completed by the end of the year under review.
- Only 60 per cent of the relief analysis on the final user charges remaining in the Water Sector could be completed due to the difficulty in obtaining data as a result of the Covid – 19 pandemic.
- Should be complied with plans.

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| (xii) | The function of complying with consumer service guidelines already issued, had been planned to be carried out using awareness programmes in 5 provinces in the year under review. Only the programmes of 2 provinces out of them had been implemented by the end of the year under review which represented only 40 per cent of the overall performance. | The said awareness programmes could not be held due to prohibition of public gatherings on health reasons by the Government as a result of the Covid – 19 pandemic in the year 2020. According to months in which facilities were provided, North Central Province in March 2021, Central Province in November 2021 and the Western Province in December 2021 were completed. | Should be complied with plans. |
| (xiii) | Preparation of a process for collection, recycling and disposal of used lubricants had been commenced in the year 2019 and a provision of Rs.3 million had been made therefor. However, no significant progress thereof had been reported even by the end of the year under review. | The report including the relevant process has been completed by the end of the second quarter of 2021. However, as programmes on public awareness could not be conducted due to the Covid- 19 pandemic, it could not be made public. | Should be complied with plans. |
| (xiv) | Establishment of procedural rules, requirements and indicators for evaluation of performance relating to implementing electricity (distribution) performance standard regulations (commercial quality) with the Lanka Electricity Company (Private) Limited (LECO) had been vested in the Commission. The first stage thereof had been planned to be completed by October 2017 and data thereon was delayed. As such, data and application software relating to evaluation of performance presented for the first two months were being further tested and as a result, an effective progress had not been reported thereon. | Steps have been taken in the year 2021 to include procedural rules and indicators in this third stage. | Should be complied with plans. |