

Employee's Trust Fund Board - 2023

1. Financial Statement

1.1 Qualified Opinion

The audit of the consolidated financial statements of the Employee's Trust Fund Board ("Board") and of the Board and its subsidiary ("Group") for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 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 report to Parliament appear in this report.

In my opinion, except for the effects of the matters described in paragraph 1.5 of this report, the accompanying financial statements give a true and fair view of the financial position of the Board and the group as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Sri Lanka Accounting Standards.

1.2 Basis for Qualified Opinion

My opinion is qualified 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 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

As per Section 16(1) of the National Audit Act No. 19 of 2018, the Board 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 Board.

1.4 Auditor's Responsibility 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 errors, 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:

- Appropriate audit procedures were designed and performed to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or errors, in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit was obtained 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 Board'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 Board'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 the Board 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 Board, and whether such systems, procedures, books, records and other documents are in effective operation;
- Whether the Board has complied with applicable written law, or other general or special directions issued by the governing body of the Board;
- Whether the Board has performed according to its powers, functions and duties; and
- Whether the resources of the Board had been procured and utilized economically, efficiently and effectively within the time frames and in compliance with the applicable laws.

1.5 Preparation of Financial Statements

1.5.1 Accounting Deficiencies

Audit Observation	Comments of the Management	Recommendation
(a) A total amount of contributions credited to the Board by 4,526 employer organizations for the period from 1981 to 2022 to the value of Rs. 516.79 million had not been credited to the personal accounts of the members even as at 1 April 2024 as per Section 16 (3) of the Employees' Trust Fund Act No. 46 of 1980. Due to this reason, a mismatch between the member fund balance and the total of the individual account balance was evident. Included in the above balance, there was Rs. 20 million that existed over a period between 09 to 42 years.	The unallocated contribution balance for the period from 1981 to 2014 was Rs.13.773 million, and more than Rs. 10 million out of that balance is the amount to be allocated in relation to one employer. Furthermore, the unallocated balance for the period from 2015-2022 is Rs. 503.02 million. The current method is to allocate it into the respective member accounts even after the employer submits to us the details of the members to	A program should be implemented to identify the relevant members accurately to credit the contribution amounts, develop the new methods to collect member contributions, and process to settle the unidentified balances immediately.

whom the money should be allocated.

- (b) The balance value of Rs. 6.52 million existing in the V 999 suspense account without being able to identify the respective employers as of 31 December 2023 regarding the period from the year 1982 to the year 2022, had not been settled.
- As of 31 December 2023, the balance of Rs. 6.52 million in the two suspense accounts numbered V 999 and V 100 was about the liabilities made by the employer without the board's knowledge. Out of this, the balance of the payments made by the employers from 1982 to 2006 is locked in the computer system (AS 400) so that it cannot be changed. After identifying the correct employers, these amounts are credited to the correct employer accounts.
- Balances should be identified and credited to the member accounts.
- (c) No disclosure in accordance with Sri Lanka Accounting Standard 37 had been made in the financial statement, as at the end of the year under review regarding the interest income of Rs.24.967 million which has been carried forward for many years for the investments made in two companies and the adjustment of provision for the same.
- The allocation of the provision for Rs.24.97 million, which was the interest income due for investment, has been correctly adjusted.
- In future arrangements will be made to indicate as an accounting note in accordance with Sri Lanka Accounting Standard No. 37
- Disclosure should be made under the accounting notes.
- (d) Even though the outstanding interest to be recoverable as of 31 December 2023, was Rs. 26.3 million on the debenture investment of Rs.15 million made by the Board in the year 1994 at a fixed interest rate of 14.48 percent in a plantation company. The balance due at the end of the year under review was stated as Rs.9.39 million.
- After agreeing with the company in 2011, 2019 and 2020 also settled the amount of money according to a repayment plan, The remaining interest of Rs. 9.39 million has been shown in the accounts to be charged by 31.12.2023. According to the calculation of the investment division, the remaining balance to be
- Arrangements should be made to reconcile the receivable balance correctly and disclose it from the accounts.

charged until the year 2010, when the last installment of the invested capital is settled, is Rs. 26.3 million.

If any amount of money is received more than the amount accounted for so far, steps will be taken to account for it as well.

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| <p>(e) Although the motor car costing Rs.6.8 million granted to the Board by the Ministry of Finance by its letter dated 15 March 2022 had been used for the purpose of the Board, the respective asset had been assessed and accounted in August 2023. Accordingly, no depreciation adjustments had been made for a period of 17 months during the asset was used.</p> | <p>The cost of the motor car awarded to the board by the Ministry of Finance is Rs.6.8 million. There had been no appraised value to enter the car in the accounts on the assigned date. So, the asset was accounted in August 2023 based on the appraised value obtained while insuring the vehicle. As the vehicle had no appraised value, depreciation adjustments could not be made for this asset for the period of use prior to taking it into account.</p> | <p>Depreciation should be correctly calculated and recorded in the accounts based on cost or appraised value.</p> |
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1.6 Accounts Receivable and Payable

1.6.1 Receivables

Audit Observation	Comments of the Management	Recommendation
<p>(a) The board had not taken steps to enter into agreements with the customers who avail parking facilities in the car park which is run on a land belonging to the board at Nawam Mawatha, and out of the amount of Rs.8,096 million recoverable from such customers as of 31 December 2023, the amount of money yet to be recoverable from them as of 09 July 2024</p>	<p>In the future, it is expected to make a valid contract with customers and put it into practical use. As of 31 December 2023, the amount receivable from 2015 is Rs. 3.73 million, and out of that amount, recoverable from 2017 to 2023 is Rs. 1.01 million. Customers who have registered in the car park</p>	<p>A formal work plan should be implemented to collect the receivables.</p>

totaled to Rs.3.73 million. In this sum of money, the amount to be recovered for the years 2017 to 2022 was Rs. 1.04 million. Action had not been taken either to recover the security deposits from 15 customers whose outstanding amount of the money ran into Rs.912,514 in respect of the ranges of the periods between the years 2016 and 2023, and there was also rent receivable from 38 customers to the value of Rs.2.4 million which had gone on to exceed the amount of security deposits received from them.

before the 1st of January 2017 were informed in writing and verbally to deposit the relevant deposits money, but no good response has been received so far.

At the time of applying for parking of new vehicles, it is mandatory to deposit the security deposits in according to the number of vehicles concerned.

- (b) As of 31 December 2023, the outstanding interest recoverable by the Board for the debenture investment of Rs. 15 million made by it in 1994 at a fixed interest rate of 14.48 percent in a plantation company was Rs.26.29 million. Even though it was directed to take steps to pay the outstanding amount of the discussion held in this regards on 27 March 2023 with the relevant institutions on the intervention of the Department of Public Enterprises, these amounts of the money had not been received by the Board even by the time of the audit in the month of June 2024.
- Discussion held with the company on 27 March 2023, Although it was said that according to the current financial situation of the company, it may take some time to settle this interest and that a plan will be presented in consultation with the relevant line ministry, but it has not been presented yet. So, in the future, will again intervene the Department of Public Enterprises and take appropriate actions to investigate the possibility of recovering the money.
- Follow up actions should be done to recover the interest income due.
- (c) The interest recoverable for Rs.12.17 million invested in a company's promissory notes maturing in 2002 and Rs.7.45 million invested in debentures subject to maturing in 2007 was Rs.15.21 million and Rs.0.37 million respectively. Although the
- The court had given an order to liquidate this company in 2008, but no liquidator has been appointed yet. Later, a debtor of this company has deposited an amount of Rs. 42.6 million to the credit of the collateral case on a court order.
- Follow up actions should be done to recover the interest income due.

district court had given orders for the liquidation of this institutions on 3 October 2008, the Board had no specific confirmation regarding the recovery of this money even by 4 May 2024. Due to this reason, the benefits payable to the members had been decreased.

A letter has been sent to the Attorney General on 12 March 2024 regarding the possibility of recovering the amount if the employees' trust fund has any rights from that amount.

1.6.2 Payables

Audit Observation	Comments of the Management	Recommendation
(a) As of 31 December 2023, the balances of more than 20 years in the unclaimed accounts of ordinary benefit amounted to a total of Rs.3.83 million, and the relevant members had not been identified and made settlement on them to date.	The balance between 2001 and 2022 is Rs. 3.83 million. Information will be obtained through various methods and arrangements will be made to settle these benefits.	Actions should be done to identify the relevant beneficiaries and arrangements should be done for settle the money.
(b) At the end of the year under review, an amount of Rs.23.37 million had to be paid in respect of 1,253 beneficiaries as unclaimed death benefits and as of 31 March 2024, the said balance was Rs.23.043 million in respect of 1,240 beneficiaries. In this balance, the amount of death benefit payable to 826 beneficiaries belonging to the range of period between 07 and 28 years is Rs. 9.9 million. No action has been taken to settle this ongoing balance.	In payment of member benefits of deceased members to their nominees and legal owners, Owners who come forward for that will be paid their share. If the benefit is paid later by identifying all nominees and heirs, the payments will be delayed and reduced in amount of paid.	Actions should be done to identify the unclaimed death beneficiaries and arrangements should be done for settle the money.
(c) At the end of the year under review, a provision of Rs. 139.14 million was set aside to pay 9,276 students who passed the scholarship and out of that there was unpaid money for 16, 260 and 9,000 students for the years 2021, 2022 and 2023 respectively.	Payment will be processed after retrieving information for incomplete applications submitted by members based on non-compliance with application benefit award criteria.	A formal program should be made to collect incomplete information quickly and to settle the balances.

1.7 Non – Compliance with Laws, Rules, Regulations and Management Decisions etc.

Reference to Laws, Rules, Regulations etc.	Non – Compliance	Comments for the Management	Recommendation
Paragraph II of the Public Finance Circular No 01/2020 dated 28 August 2020	Even though the actions regarding deficiencies and excesses revealed in the goods survey for the year 2022 should be taken before 30 April 2023, but no action had been taken regarding 100 deficiency units and 60 surplus units included in the annual goods survey report for the year 2022.	The audit committee discussed the internal audit division observations regarding the deficiencies and excesses revealed in the annual goods survey related to the year 2022, and this will be dealt with in the future by considering the facts revealed in the annual goods survey conducted for the year 2023.	Relevant actions should be taken, according to the circular terms.

2. Financial Review

2.1 Financial Result

According to the presented consolidated financial statements, the financial result of the group for the year under review was Rs.57,133 million and the financial result of the board was a profit of Rs.55,942 million and the corresponding profits of the group and the board of the previous year was Rs.37,680 million and Rs.36,978 million respectively. Accordingly, the financial result of the group and the board had grown by Rs. 19,453 million and Rs. 18,964 million respectively. The increase in the interest income of the Board by Rs.18,064 million in the year under review was the major reason for the improvement in the above financial results.

3. Operational Review

3.1 Management Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) The Board pays Rs.10.3 million per month as rent for the occupation of	The second wave of the Corona epidemic that started in	Arrangements should be made in

5 floors in the Mehewara Piyasa building having housed its offices and the staff there from the month of September 2020 taking into consideration the convenience of providing services at one and the same place along with the Employees Provident Fund Board as running of the entity's operations from around 05 rented out buildings caused difficulties for both parties of employees who turn up to get their services done from the Board and the employees of the Board itself. Nevertheless, the management had made arrangements to house the Katubedda and Maharagama Regional offices in rented out buildings once again in Katubedda and Maharagama for the period of 3 years from December 2021 to November 2023 by continuing to pay rents amounting to Rs.120,000 and Rs.100,000 respectively per month. However, since the Katubedda office was removed from its rented out building from 30 October 2023 and the Maharagama office from the month of April 2023 and re-established in the Mehewara Piyase building, the Board had to incur an additional amount of Rs.2.04 million to the Katubedda office and Rs.1.7 million to the Maharagama office.

2020 With the resurgence of the year 2021, it was inadvisable for a large number of people to visit the head office so, Alternatively, buildings from Katubedda area and Maharagama area were acquired on rental basis from 01 December 2021. With the end of the risk situation, the public services were maintained at the head office and the payments of the two buildings acquired on rental basis were settled and returned to the owners as per the approval of the board of directors.

such a way that there is no financial loss to the Board.

(b) Even though the period of the agreement of 04 buildings acquired on lease basis for operating regional offices has been extended the registration of the agreement as per prescribe requirements was not

The lease agreement of the Galle regional office, acquired on lease basis for operating regional offices, has been signed and registered on 21 May 2024, and the lease

Arrangements should be made to enter into the agreements in due time.

executed even by March 2024, and such as, the rent paid for the period of such operation without a valid agreement was Rs. 5.26 million. While the board had not entered into a formal lease agreement for the board's Recode Room, which is maintained on a rented – out basis at the Narahenpita Special Economic Center, from April 2022 to December 2023, the arrears of rent due for that period was Rs. 4.06 million.

agreements of the other three offices are currently referred for registration.

The Narahenpita Special Economic Center Management Trust was taken over from April 2022 under the Urban Development Authority and the preparation of lease agreements is also carried out by the same authority.

We have sent Referring letters of inquiry about this on 10 April 2023, 02 January 2024, and 12 February 2024 and informed to prepare and send the relevant lease agreements.

- (c) Even though Under the Medical Subsidy Scheme for the staff of the Board, the amount charged per member for this scheme towards bill reimbursement had been increased from Rs. 30 to Rs. 150, the board, during the year 2022 and 2023, had borne a contribution of 97 and 95 percent of the amounts related to medical bill reimbursement. In the year 2023, the contribution of the board was Rs. 128.55 million, and the member's contribution was Rs. 6.77 million.

Due to the significant increase in medical fees, medicine and equipment expenses are not sufficient to cover the maximum of Rs. 60,000 under normal medical expenses.

Hospitalization expenses were allowed to cover the expense of special equipment and corrective equipment.

Reimbursement of all medical bills will also be pre-audited and the bills exceeding Rs.20,000/- will be referred to the Medical Committee for approval after pre-audit.

An individual can reimburse the expenses only once in two years subject to a maximum of Rs.50,000/- for spectacles and Prior approval of the Medical Committee should be obtained

Should be acted with well study and care in decision making.

Due to the reason that the Administrative and Human Resources Division Circular Letter No. 2013/14 issued on August 15, 2023, had not provided for prescribing a ceiling when approving the reimbursement of the

expenditure under hospital before incurring expenses for dental treatment exceeding Rs.50,000/-

expenses involving the special devices and correctional equipment expenses which were under the general reimbursement method, the medical bills carrying higher value for such equipment had to be reimbursed from the month of September 2023.

Disciplinary action has been taken against the parties who submitted false medical bills with higher value.

- (d) Even though the Committee on public Enterprises at its meetings held on 26 August 2016 had recommended to amend the section 5 (2) of the Employees' Trust Fund Board Act that spells out The Chief Executive Officer of the Board to be the Chairman of the Board, as a financial institution in accordance with the Incorporation Act, but it had not worked out by the end of year 2023.
- Measures have been taken regarding amendment activities of the act on several occasions.
- The management Should take action to implement the orders given by the Committee on public Enterprises.
- It has been informed that to find out the impossibility to include the proposed amendment for the aforesaid section 5(2) to the initial draft which has been drafted for amending Employees' Trust Fund Board Act by the Department of Legal Draft by now.
- In this regard, the relevant activities are being carried out and the progress is being continuously followed up on by the Board.

3.2 Operational Inefficiencies

Audit Observation	Comments of the Management	Recommendation
(a) No dividend income was received for the year 2023 in relation to the shares of investments made in 11 listed companies with an average cost of Rs. 641 million as on 31 December 2023. Therein one company each that did not receive continuous dividends from the year 2015 and 2019 to 2023 whereas there two companies each that did	The two companies that have not received dividends since 2015 and 2019 are in the tourism sector. In 2024, dividends are expected from these companies because of the signs of progress in the tourism sector again since the end of the year 2023 and the stock market price of these	The investment portfolio should be managed so as to provide high returns to the members.

not receive dividends from 2020 and 2021 to 2023. companies has reached a high value.

When the share value of these companies exceeds the actual cost, arrangements will be made to obtain capital gains by selling.

- (b) 4,705,833 units costing Rs.142.6 million investments in the unit trust fund as of 31 December 2023 had not received any dividends in the year 2023. Out of the said unit trust, no dividends had been received from the investments made in the National Equity Fund from the year 2020 to the year 2023. Due to this the dividend income had not been received to the member. Capital gains of Rs. 11.96 million were earned by selling units in favorable market conditions in 2023. Also, the market prices of National Equity Fund units have shown a continuous high value since 31 December 2020 and it is expected that they will sell with capital gains and declare dividends in the future. The investment portfolio should be managed so as to provide high returns to the members.
- (c) As stated in Chapter 4 of the board's investment policy statement, 87 percent of the board's surplus money should be invested in government securities, but the investment composition had been 92 percent as of 31 December 2023. This percentage has changed due to more secure and fixed interest-earning treasury bond investments that are used for national development. This has made the membership fund more secure and no loss has occurred. The investment portfolio should be handled according to the investment policy statement.
- (d) By the end of year 2022, 66 percent or 125,850 of the 189,850 registered employers of the Board were inactive employers. It was observed that the measures taken by the board to update the registered employer bodies were not sufficient. Due to the economic crisis and the Covid epidemic from 2019 to 2022, some employer establishments were closed at that time, and it was not possible to conduct field inspections of employer establishments. Since July 2022, restart field inspection activities and the reactivation of dormant employer establishments have been in progress. Should be improved the existing system of identifying and activating the inactive employers.

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| (e) | Although a separate section has been established to increase the registration of self-employed and migrant workers on the board, the number of members recruited by the head office and 13 regional offices in 2023 was only 456. According to The Labour Force Survey Annual Report—2019, the total number of self-employed persons registered in Sri Lanka was 3,233,290. The Board failed to meet its expectations because the number of self-employed persons registered in the fund was 42,753. | Promotional activities for Self-employment could not have been carried out in the past due to the bad economic situation, but now the activities have been re-planned. | A formal work plan should be prepared and implemented to register the self-employed. |
| (f) | The number of migrant workers was 14 in 2023 and 04,19 and 16 migrants in the years 2020, 2021, and 2022, respectively. Also, the data related to the registered immigrants in the board before the year 2006 had not been computerized by 2 March 2024. | A project report on the registration and promotion of migrant workers is being drafted. Once it is approved, it will be implemented. Data computerization is currently underway. | Planned activities to promote recruitment should be implemented immediately. At the same time, the data computerization work must be expedited and updated. |
| (g) | According to statistical data regarding the welfare benefits provided by the board to the active members from 2015 to 2022, Only between 0.41 percent and 0.68 percent of the total active members received these benefits. Despite the Board's efforts to inform members about these benefits, there has been no significant increase in the number of beneficiaries. The audit indicates that member awareness requires further development. | The Board has taken the following actions in this regard. <ul style="list-style-type: none"> • Conducted awareness programs covering service areas at the regional office level in 2023 and 2024. • Awareness by Annual Statements of Accounts/Manual. • Awareness by officer training program "Jayagamu Sri Lanka" | Actions to aware the members about benefit payments should be further developed. |
| (h) | In 2016, The Sri Lanka Information | The Board planned to start | The necessary action |

and Communication Technology Agency and the Board had entered into a memorandum of understanding under the financial provisions of the Ministry of Finance with the objectives of maintaining the employer and member accounts and the member fund more accurately and reliably and enable members and employers linked with the system through online communication modes. Even though, the Board From the beginning of the project until now, the board had spent Rs. 183.28 million for the purchase of hardware and training activities, it had not been possible for the Board to successfully complete the project objectives and establish the operational process of the system to make it a live operational process, even as at present.

- (i) The Board maintains temporary accounts (Dummy Accounts) from AX to XX on behalf of the employers who register only to the Employees' Trust Fund Board without taking membership of the Employees' Provident Fund, and as of 31 December 2023, the total amount of contributions sent by such 28,994 employers amounted Rs.309.97 million. In these remittance, there were balanced between the period of 8 to 41 years totaling up to Rs. 209.95 million. So far, no suitable system has been introduced to credit the contributions lying in these temporary accounts (Dummy Accounts) to the correct employer accounts.

operational acceptance sessions in the second half of 2023 but could not start as on schedule due to various deficiencies.

After the completion of the acceptance test and other actions of the system, when the system becomes a live operation process, all the objectives expected from this system can be successfully completed and all the members can obtain benefit from it in the future.

After inspecting the institutuins which are not registered with Employees Provident Fund, XX and ZZ numbers and AX-WX numbers were issued in respectively before 2015 and after 2015, to collect arrears from those institutions and also claims payments and member benefit payments are also made under the same numbers untill those institutions are registered under the Employees' Provident Fund. EPF Number recognition, related to that money is constantly happening and Necessary action will be taken for that by getting information from regional

should be taken immediately to make the system a live operational process.

Information should be obtained and credited to the correct employer accounts.

offices and relevant labour offices.

- (j) According to the information provided to the audit on 29 April 2024, an amount of Rs. 41.22 million in respect of 7,566 accounts, maintained without member name and valid ID number as of 31 December 2023, actions had been taken to lock down those member accounts that could not be identified until the year 2015 in the computer system. Even by 04 May 2024, this money had not been identified and credited in favor of the members.
- Member accounts without members' name and valid ID number are currently locked in the computer system. In any case, when the employer submits the member's application or confirms the identity of the member, Steps will be taken to update the account by entering the correct member's name, and ID number by Removing the lock of the member who provides the member account information which is locked.
- System should be launched to deal with locked accounts.