

Head 307 - Report of the Auditor General of the Department of Motor Traffic – Year 2017

The Appropriation Account and a Reconciliation Statement and four Revenue Accounts relating to revenue codes included in the tables – 3.1.1 of the annual budget under Head and Item Number stated in the First Schedule and Third Schedule of the Appropriation Act No. 24 of 2016 as amended by the Appropriation (Amended) Act No.32 of 2017 were presented to audit by the Department of Motor Traffic. The financial and physical performance reflected from those account and the reconciliation statement were audited in terms of Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

1.2 Responsibility on the Financial Management and Accountability of the Accounting Officer

The Minister of Finance is charged with the raising of Revenue and the collection of other Government monies as well as with the general oversight of all the financial operations of Government in terms of Financial Regulation 124. The Minister of Finance appoints the Chief Accounting Officers to discharge above responsibility in terms of Financial Regulation 124(2). The Head of the Department will be the Accounting Officer in respect of all financial transactions of his Department in terms of Financial Regulation 125(1)(a) and the Revenue Accounting Officer has been appointed by the Treasury. This responsibility includes designing, implementing and maintaining internal controls relevant to the maintenance, preparation and fair presentation of Accounts and Reconciliation Statements presented within the limitations imposed by Parliament in accordance with the provisions in Article 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions, Government Financial Regulations and Administrative Regulations.

1.3 Scope of Audit

The audit of Department of Motor Traffic – Head 307 for the year ended 31 December 2017 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka in respect of designing of financial and physical performance, Government expenditure, Government revenue, management of human and physical resources, applying of internal control systems, compliance with laws, rules and regulations and maintenance of updated books, registers, records and reconciliation statements, preparation and presentation of accounts in timely manner, issuance of performance reports to respective parties based on the performance indicators. The Management Audit Report for the year under review was issued to the Commissioner General of the Department of Motor Traffic of the office on 21 September 2018. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the plans, accounts, reconciliation statements and performance reports presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

1.4 Audit Observation

The audit observations of the Department of Motor Traffic – Head 307 for the year ended 31 December 2017 revealed in audit appear in Management Audit Report mentioned in paragraph 1.3 above. The material and significant audit observations out of the audit observations included in the Management Audit Report appear in paragraph 2.1 to 2.17 of this report. It was observed that the accountability as the Accounting Officer has been executed, to ensure the adequacy of the financial control satisfactorily subjected to the following summarized audit observations revealed in the execution of the provisions of the Financial Regulations 128 of the Democratic Socialist Republic of Sri Lanka.

Accountability of the Accounting Officer in terms of Financial Regulation 128	Non-compliance with that Provision by the Chief Accounting Officer / Accounting Officer	Reference to the Paragraph included Observation
-----	-----	-----
Financial Regulation		

128(1)(a)	The work of his Department is planned and carried out with due despatch, having regards to the policy laid down by the Government and the intentions of Parliament in granting him financial provision for the activities authorized and that an endeavour is made, to complete the programme of work laid down for the year and/ or to attain the targets specified.	1. Action Plan had not been prepared accurately. 2.1.2 2. Not maintained books and registers. 2.1.3 2.3 2.1.1
128(1)(b)	The organization for financial control and accounting in his Department is effective, and provides adequately for the correct ascertainment, where necessary, of dues to Government, the systematic, complete and prompt collection of dues, and bringing to account of money received, the authorization of	1. Weakness of performing service rendered to the General Public. 2.8

commitments on behalf of the Government, the supervision and examination of services and supplies rendered, and the prompt and correct payment therefore from public funds.

128(1)(c)	The financial regulations and other supplementary instructions of the Government are adhered to in his department, and that they are supplemented by departmental instructions, where necessary.	<ol style="list-style-type: none"> 1. Not maintained books and registers. 2.13 2. Non compliances 2.14
128 (1)(d)	An adequate system of internal check for receipts, payments and issues is maintained and tested from time to time.	<ol style="list-style-type: none"> 1. Deficiencies in income accounts. 2.10 2. Mentioned deficiencies in Public Officers' advance account. 2.11
128(1)(e)	Adequate and proper arrangements are made for the safe custody and preservation of money, stores, equipment and other assets belonging to the Government, or is in its custody, and that these are verified from time to time; and, where they are disposed of, such disposal is according to prescribed Regulations and Instructions.	<ol style="list-style-type: none"> 1. Deficiencies in assets management. 2.3
128(1)(f)	Such information, statements and returns as are called for by the Chief Accounting Officer or the Treasury, are rendered correctly and promptly.	<ol style="list-style-type: none"> 1. The action plan had not been prepared accurately. 2.1.2

128 (1) (g)	Returns showing the progress of collection of dues to Government are rendered regularly to the Chief Accounting Officer.	<ol style="list-style-type: none"> 1. Regarding the income accounts. 2.10(a) 2. Regarding the Public Officers' advance account. 2.11
128(1)(h)	Special arrangements are made to recover outstanding dues and that the officers assigned that task report to him at least once a quarter or as otherwise directed regarding arrears and action pursued to expedite their recovery.	<ol style="list-style-type: none"> 1. Deficiencies in the income accounts. 2.10(a) 2. Recovery of due loan balances in the Public Officers' Advance Accounts. 2.11
128 (1) (i)	The activities of his Department are undertaken with due regard to economy, efficiency, propriety and integrity expected in the transaction of public business. (In this context, economy means not merely keeping within the Estimate, but also ensuring that the Government receives best value for money expended)	<ol style="list-style-type: none"> 1. Transactions in contentious nature. 2.4
128 (1) (m)	An Appropriation Account is rendered to the Chief Accounting Officer at the end of the financial year in respect of each Programme of a Head of Expenditure for which he is responsible as Accounting Officer (Financial Regulation 150)	<ol style="list-style-type: none"> 1. Deficiencies in Appropriation Account. 2.9(a)
128 (1) (o)	The procedure laid down in Financial Regulations 103 to 108 is adhered to in case of losses to Government by the delays, negligence's, faults or frauds on the part of	<ol style="list-style-type: none"> 1. Transaction in financial fraud nature. 2.5

officers/ employees and surcharges are imposed on officers/employees responsible for such losses in terms of F.R.156 (1). (specially his duty is ensure that adequate steps are taken)

2. Material and Significant Audit Observations

2.1 Performance

2.1.1 Vision and Mission of the Department

According to the Annual Budget Estimate of 2017, Action Plan, Mission Statement, and the main Functions the following observations are made in respect to the performance of the Department.

- (a) Vehicle Registrations, Transfer of Ownerships, Issuing of Driving Licence.

Information in respect to the main functions of the department in registration of vehicles, Transfer of ownerships and issuing of driving licences compared with previous year are given below.

Function	Quantity		Increase / Percentage (decrease)	
	2017	2016		
Registration of Motor Vehicles	451,653	493,328	(41,675)	(8.45)
Transfer of Ownerships	708,211	491,788	216,423	44
Issuing of New Driving Licences	369,033	358,560	10,473	2.92

- (b) Supply of Mechanical Services

Written test for issuing driving licence through computers had not been conducted during the year under review and had been started only in Werahera office in the year 2018 but had not been implemented in 24 regional offices. Supervision in driving schools had not been in satisfactory level.

- (c) Regulating in Air Emission Condition

- (i) Eventhough programmes to identify air polluted fields and areas had been implemented, it was observed that sufficient activities were not conducted to reduce the risk in the health of the General Public.

(ii) Out of 31,329,486 air emission tests conducted from the year 2008 to year 2017, 5,802,365 emission tests or 19 percent had failed in the first test. The failing percentage of emission test in the year 2008 and 2017 had remained ranging 13 per cent to 26 per cent.

(iii) Eventhough tested data in the Emission Testing Institute had stored in the data store of the Institution of Communication Information Technology (ICTA), it was observed that those data had not been used to analyse the activities in minimising of the effect in air pollution from vehicles entering to the main cities, recommending to take policy decision in categories and classes of vehicles to be imported, making decision on maximum period in using vehicles etc.

2.1.2 Planning

According to the action plan prepared by the department, 11 main function had been identified to perform during the year under review and the following deficiencies were observed regarding the action plan prepared to receive expected out put by the department and the 02 funds established under it.

- (a) The major functions of the department had not represented in the plan and the plans in collecting income from the each income codes had not been included.
- (b) Though Rs.1,230.8 million had been provided for the Capital expenditure in the budget estimate only the activities valued for Rs.343 million had been shown in the action plan.

2.1.3 Non performed functions

The following observations are made.

- (a) Non performed functions in the Action Plan.

Eventhough 06 major functions should have been performed according to the annual action plan by the department during the year under review, out of that 02 functions had not been performed. A sum of Rs.135 million had been provided for the “e-motoring” project which was one of the major function that had not been performed.

- (b) Delays in performing projects

Delays in performing following projects by the department were observed.

Project	Estimated cost	Date started	Date of completed	Date of Completed date	Expenditure as at 31 December 2017	Reason for delay
-----	-----	-----	-----	-----	-----	-----
	Rs.million				Rs.million	
E-motoring project	5,000	31.08.2016	-	-	0.28	Not taken

			(Procurement process)				proper action
Construction of Archive	87	26.03.2016	30.11.2016	30.11.2017	98		Not taken proper action
Fixing Rack in the Archive	127	12.01.2017	12.04.2017	27.03.2018	85		Not taken proper action
Construction of Driving Test Track and Vehicle Park	93	15.07.2015	15.07.2015	Not completed	Not furnished information		Not taken proper action

2.2 Receiving Supplies and Service thought the Procurement Process

Procurement Planning

A sum of Rs.2,580.98 had been provided to get supplies and services by following the Government Procurement Guidelines by the department and out of that a sum of Rs.2,557.45 had been utilized.

2.3 Assets Management

The following deficiencies were revealed in the test checks of the department assets.

(a) Utilization of Vehicles

Not Test Fuel Consumption

In terms of paragraph 3.1 of the Public Administration Circular No.30/2016 dated 29 December 2016, fuel consumption should be checked once in a six months, but had not been done so in 16 vehicles.

(b) Idle and Under Utilization of Assets

Part of the old archive building had tilted and abandoned from the usage since 2012. Action had not been taken to rehabilitate and use this building or demolished.

(c) In Proper usage of Other Institution's

The department had utilizing a 10,995 acre land in Werahera belonging to the Sri Lanka Transport Board and a vehicle belonging to the Project Management and Monitoring Department without make proper transfer.

2.4 Transactions in Contentious Nature

Two cheques valued Rs.2,017,660 and Rs.22,784,104 issued in December 2016 had not been forwarded to the bank for payment till November 2017. The cheque amounted to Rs.22,784,104 had been cancelled and issued 02 cheques in favour of the Commissioner General Motor Vehicle Register and in the relevant beneficiary name. The two cheques in the beneficiary name had been forwarded to the bank for payment in December 2017. Written cheques keeping for nearly a year was a contentious matter.

2.5 Transactions in Financial Fraud Nature

Details of transactions in fraud nature observed in the sample test checks are given below.

- (a) Instead of Only Numbers, Numbers with English letters had been introduced for registration of vehicles in the year 2002. At that time, 45 numbers belonged to the vehicle number 302 services had not been registered but kept in the computer system. This situation had been informed in 2013 but action had not been taken and later, out of that ten numbers had been used for registration of vehicles. But the department or the Custom had not identified as those vehicles were legally imported vehicles or illegally imported vehicles, or vehicles assembled in Sri Lanka. ten vehicle files had not been forwarded to the audit and out of that two vehicles belonged to the taxable semi-luxury vehicles. A luxury tax of Rs.367,500 should have been charged for those 02 vehicles for last seven years.

- (i) The following facts were observed during the course of issuing annual revenue license for those 10 vehicles.

Vehicle Number	Date of Revenue Licence Received	Period of Revenue Licence received
302-2071	13.03.2017	2000-2017
302-2022	07.09.2016	
302-0637	06.06.2013	2012-2017
302-2023	12.05.2015	
302-2024	30.01.2012	
302-2026	23.10.2015	
302-2027	05.02.2014	
302-2033		Revenue licence had not been taken 2008-2018
302-0514	04.05.2017	2008-2018

- (ii) According to the procedure of the Department of Motor Traffic, though the revenue licence at the date of transferring should be furnished, the ownership had been transferred without done so. The transferring of the ownership had been done on 04 November 2015, the revenue license for the period from 2000 to 2017 had been taken only on 27 September 2016.
- (b) Wrong chassis numbers send by the Sri Lanka Custom to the Department seven vehicles had been registered on false notes in the year 2016 and 2017. Out of seven vehicles files five files had not been furnished to the audit and as per the

two files forwarded to the audit, false Custom notes had been used to register the vehicles. Though these vehicles had been imported by the Department in the years 2008, 2010 and 2011 the Department had changed it as 2012, 2013 and 2014. Therefore, tax approximately by Rs.13.5 million was lost to the government. The weakness in the computer system was the reason for this situation.

- (c) It was observed in the audit that information relevant to PRADO vehicles had been entered in to the motor bike numbers registered under G, H, J letter categories in the computer system and had been done false registrations. To reconcile those information, relevant vehicle registration informations under categories of letters of G, H, I and Numbers of 65, 300, 254, 63, 62, 61 and 32 had been called by the Audit but had not been furnished till the date.

2.6 Unresolved Audit Paragraph

Out of the deficiencies highlighted in audit paragraphs in the Auditor General's reports relevant to the department, action had not been taken to rectify for following references by the department.

Reference to the Auditor General's Report		Reference subject
Year	Paragraph No.	
(a) 2014	5.13(a)	Take action and next steps with regards to irregular conversions of vehicles.
(b) 2016	3.9(d)	Action had not been taken to develop the computer system to check the relevant date directly for new registration of motor vehicles through the information of the Custom Department integrated with the Computer System of the Department of Motor Traffic.

2.7 Management Weaknesses

2.7.1 Issuing of Driving License

The following observations are made with regards to the payment amounted to Rs.7,467 million for printing of 4,677,585 smart card driving licenses in between 27 March 2009 to 31 December 2017.

- (a) According to the contract agreement entered with the relevant supplier in 2009, 07 year agreement period had expired in 26 March 2016. Accordingly, all assets and the

process of issuing driving licenses belonged to the contractor should be taken over by the Department and all those activities should be carried out by the department from the date of acquisition. But the department had not performed accordingly.

- (b) Implementation and operation of the contract agreement were based on the BOT and therefore, the price of a driving license should be decided on build, operate and transfer cost and those expenses had included in the price. But the transfers had not been done by the contractor, as such, that expense included in the cost paid to the contractor had been an idle expense so far. Also, action had not been taken to charge any amount from the contractor to the department for the using of above assets which should have been belonged to the department.
- (c) Implementation process of the Driving Licenses Management System had not been supervised by the officers of the department.
- (d) According to the section 3.4.20 of the contract agreement, though it was agreed to give a strong training on the management system and trouble shooting while performing the system, as well the maintenance of the system to the officers of the Information and Communication Technology Division of the Department, but had not act accordingly.
Action had not been taken to training to the relevant officers even by the department.
- (e) In terms of the agreement the old licenses issued before 1989 had not been entered in to the new license issuing computer system. Due to this reason, it was observed that there was possibility to get new Smart Driving Licenses without facing written and practical tests and on fake certificates.
- (f) Whether it was agreed to check the standards of the driving licenses had not been done accordingly and even by the department had not act accordingly.
- (g) The present scope of printing license had become simple and therefore the production cost should have gone down while comparing with the beginning of printing of Smart Driving License by the department in 2009. It had been highlighted in the report furnished to the Public Accounting Committee by the Ministry of Finance and Media and informed that it could be done at Rs.300. But the department had not updated agreement periodically and agreed amount of Rs.1340 in 2009 had been given to the contractor. Action had not been to call bids periodically.
- (h) Due to required equipments were not given to the relevant officers who executing the law to read smart cards which made available with new technology, the expected outcome could not be reached.

2.7.2 Supply of New Number Plates

The following observations are made in this regards.

- (a) The contract for supplying new number plates had been expired on 29 April 2015 but due to the procurement activities had not been done in time and the carried out procurement activities had been cancelled, the contract had been extended and given

to the same contractor in 05 times till 31 March 2018. When the new bids called on 16 November 2016, the same institute had submitted a bid 23 percent less than the percent price. But while extending the period of the contract this situation had not been considered to come to an agreement.

- (b) The department had not taken action to prepare a methodology for issuing number plates to approximately 2,000,000 motor vehicles which don't have English letters.

2.7.3 Missplaced of Luxari Tax charges Receipt Books

Receipt books issued to 03 insurance companies to charge taxes from luxury vehicles had misplaced and action had not been taken to charge relevant amount from those insurance companies up to October 2018.

2.8 Performance duties to the General Public

Awaring public and a methodology to get complaints from the general public through the department website had not been implemented even upto the end of the year under review.

2.9 Utilization of Provisions made by Parliament for the Accomplishment of Functions

The following observations are made in this regards.

- (a) Appropriation Account
-

- (i) Non utilization of provisions made Available.
-

Total net provision of Rs.50 million made available for 01 subject had not been utilised and saved totally. Out of total net provisions of Rs.352 million made available for 18 objects, provision amounted to Rs.149 million had saved and it was ranging from 07 per cent to 88 per cent from the net provision of that objects.

- (ii) Made Over Provisions
-

Out of provision made available for 02 objects, 65 per cent and 88 per cent were saved after transfers made to an another object in terms of financial regulation 66.

2.10 Estimated and Actual Income

A total sum of Rs.11,470 million had been estimated for 04 income codes for the year 2017 by the department and out of that a total amount of Rs.10,661 million had been collected during the year under review. It was 93 per cent from the estimated income. Details as follows.

Income code	As at 31 December 2017			Collected income as a percentage of estimated income
	Estimated income	Actual income	Exceed/ (shortage)	
	Rs.million	Rs.million	Rs.million	
10-03-01-00	1,500	1,287	(213)	(85.8)
20-03-02-14	9,000	9,172	172	101.9
10-03-07-04	70	69	(1)	(98.5)
20-03-02-15	900	133	(767)	(14.7)
Total	11,470	10,661	(809)	(98)

The following observations are made with regards to the audit of above mentioned income accounts.

(a) Income Code 10-03-01-00 – Luxury Motor Vehicles Tax Income.

The following deficiencies are observed.

- (i) The department had not maintained outstanding income registers from the year 1995 to 2009. As such, the outstanding income for said period could not be verified.
- (ii) According to the income account furnished to the audit, a total income amounted Rs.220 million was due and those income was due for the period ranging from 01 to 08 years. The department was unable to collect those due income.
- (iii) With compare to the previous year registration of luxury motor vehicles, Semi luxury motor vehicles and semi luxury dual purpose vehicles had decreased by 47, 44, and 13 percent respectively.

(b) Income Code 10-03-07-04 – Tax Income on Sales of Motor vehicles

Eventhough this fees can be charged only if the department will be informed by the first owner of the vehicles upon the transfer of the owner ship, no proper methodology had been introduced by the department to identify the tax receivables upon exchange the ownership without awaring the department.

(c) Income Code 20-03-02-15 – Income Charges at the Transfer of Motor Vehicles Imported on Duty Permits

As per the initial estimate, the expected income under this income code was Rs.900 million but the actual income earned was only Rs.133 million. As such, the actual income had decreased by 85 percent than the estimated income.

2.8 Public Officers' Advance Account

Limits Imposed by Parliament

The limits authorized by Parliament for the Public Officer Advance Account under item No.30701 of the Department and the actual amounts are given below.

Expenditure		Receipts		Debit Balance	
Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions	Rs.Millions
31.00	30.90	22.00	22.62	155.00	116.00

The following observations are made in this regards.

Non Recovery of Outstanding Loan Balance

According to the Reconciliation Statement furnished to the audit, the total balance of outstanding receivable on that date except the loan balances of officers who had gone on transfer was Rs.3,282,754 and those balances outstanding remained for the period ranging from 01 year to 28 years. But as Department had unable to take action to recover those outstanding loan balance.

2.12 General Deposit Account

Total balance of 06 General Deposit Accounts under the department as at 31 December 2017 was Rs.332 million. Action had not been taken with regards to the 32 deposits total amounted to Rs.21 million which had exceeded 02 years in terms of financial regulation 571.

2.13 Non – maintaining of Books and Registers

It was observed during the course of test checks that the department had not maintained following registers and some registers had not been properly updated.

Category of Register	Relevant Regulation	Observation
(a) Fixed Assets Register	Treasury Circular No.842 dated 19 December 1978/ chapter 11 of financial regulation 502(2).	Not updated. Further 17 containers procured by the department had not been entered in the Fixed Assets Register.
(b) Computer Accessories and Software	Treasury Circular No.IAI/2002/02 dated 28 November 2002.	Not updated.

Assets Register.

- | | | | |
|-----|----------------------------------|-----------------------------|--------------|
| (c) | Official Telephone Register. | Financial Regulation 845(1) | Not updated. |
| (d) | Electricity Accessories Register | Financial Regulation 454(2) | Not updated. |

2.14 Non Compliances

2.14.1 Non-compliance with Laws, Rules and Regulations

Non-compliance with laws, rules and regulations observed during the course of sample test checks are analysed and given below.

Reference to Laws, Rules and Non-compliance Regulations

- | ----- | | ----- |
|-------|--|---|
| (a) | Financial Regulations of the Democratic Socialist Republic of Sri Lanka | |
| ----- | | |
| | Financial Regulation 1646 | Eventhough daily running charts and monthly summaries of all vehicles of the relevant month should be furnished before 15 th of following month, running charts and monthly summaries of 05 vehicles had not been furnished since year 2012. |
| (b) | Paragraph No.3 and 4 of Public Administration Circular No.402(1) dated 20 February 2004. | Eventhough semi-annual report on assets including details which had procured after 01 January 2004 should be forwarded to the Department of Public Accounts with a copy to the Department of Public Finance, but had not act accordingly. |
| (c) | Public Accounts Circular No.SA/AS/AA dated 12 July 2013. | As prescribed, owned lands, buildings and other assets of the institute had not been valued even at the end of the year under review. |

(d) Other Circulars and Gazette Notifications.

-
- (i) Motor vehicle order No. 01 of 2015 in the special gazette No.1939/4 of 02 November 2015. Eventhough all driving schools should be registered in the Department of Motor Traffic, out of 21 driving schools which had been checked 06 schools had not registered.
- (ii) Department Circular No.02/2016(i) dated 08 June 2016. It was observed that in some instances motor bikes had been registered, without reconcile the details of the application with the custom information remained in the computer system of the Department.

2.15

Internal Audit

Eventhough in accordance with Internal Audit Standards and ethics 1230, the Internal Auditors continuously should improve the knowledge through the professional development, performance and other abilities; The department had not introduced a proper programme during the year under review in this regards.

2.6 Human Resources Management

Approved Cadre, Actual Cadre and Expenditure on Personnel Emoluments

Information on the Approved Cadre, Actual Cadre, vacancies and excess cadre as at 31 December 2017 for the performance of the functions of the department mentioned below. A sum of Rs.427,576,870 had been spent by the department for the personal emoluments object for the year under review. As such, per capita expenditure was Rs.483,684.

	Category of Employees	of Approved Cadre	Actual Cadre	Vacancies
	-----	-----	-----	-----
(i)	Senior Level	29	29	-
(ii)	Tertiary Level	23	06	17
(iii)	Secondary Level	796	729	67
(iv)	Primary Level	128	120	08
(v)	Casual/ contract/Temporary	-	-	-
		---	---	----
	Total	976	884	92
		==	==	===

The following observations are made in this regards.

- (a) In terms of paragraph 06 of the Department Circular No.05/2012 dated 30 December 2012, officers of the department who had worked more than 05 years in same working place should compulsory be transferred to an another workplace. But it was

observed that, 63 officers in the department are working more than 10 years in same working places.

- (b) Action had not been taken so far to fill 17 vacancies in tertiary level officers, 67 officers in secondary level officers, and 08 vacancies in primary level officers.
- (c) It was observed that, one Assistant Commissioner had been appointed to the Technical Service Section but it was not sufficient enough according to the available functions of that section.

2.17 Achievement of Sustainable Development Goals

The Department should efficiently operate its assets to achieve the 3.6, 3.9, 11.2 and 11.6 goals in the Sustainable Development Act No.19 of 2017. But the department had not identified such goals and relevant programmes had not been prepared to archive those goals.