

Head 119 – Ministry of Power and Energy

1. Financial Statements

1.1 Opinion

The audit of the financial statements of Head 119, Ministry of Power and Energy for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and cash flow statement for the year then ended 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 to be read in conjunction with provisions of the National Audit Act No.19 of 2018. The summary report containing my comments and observations on the financial statements of Ministry of Power and Energy was issued to the Chief Accounting Officer on 31 May 2023 in terms of section 11(1) of the National Audit Act No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Ministry was issued to the Chief Accounting Officer on 13 June 2023 in terms of section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of Provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with section 10 of the National Audit Act No.19 of 2018.

In my opinion, the financial statements give a true and fair view of the financial position of Ministry of Power and Energy as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities for the financial statements are further described in the Auditor's Responsibilities 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 Responsibility of the Chief Accounting Officer in relating to the Financial Statements

The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and Provision in Section 38 of the National Audit Act No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in Ministry and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit

1.5 Report on Other Legal and Regulatory Requirements

I express the following matters in accordance with section 6(1)(d) of the National Audit Act No. 19 of 2018.

- (a) That the financial statements are consistent with that of the preceding year.
- (b) My recommendations on the financial statements for preceding year had been implemented.

2. Financial Review

2.1 Revenue Management

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
The annual revenue collection in relation to the Energy Division of the Ministry of Power and Energy stood at Rs. 113.59 million, Rs.225.27 million and Rs.187.22 million during the years 2020, 2021 and 2022 respectively and the progress of the revenue collection had increased by 98 per cent in 2021 compared to 2020, while it had decreased by 17 per cent in the year 2022 as compared with the year 2021.	The failure on the part of the registered institutions for the petroleum based productions to carry out their business operations at the expected capacity due to unfavorable economic situation in the country in 2022 contributed to decrease in the revenue.	Action should be taken to increase revenue.

2.2 Non-compliance with laws, rules, and regulations.

The following observations are made.

Reference to laws, rules and regulations	Value Rs. Millions	Non-compliance	Comment of the Chief Accounting Officer	Recommendation
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka. Financial Regulation 1645(a), (d) and 1646	-	Although the daily running charts and monthly summary sheets related to all the pool vehicles should be furnished to the Auditor General before 15 of the following month after the end of each month, the daily running charts and monthly summary sheets pertaining to the year 2022 had not been duly furnished to the Audit.	Action will be taken to furnish the daily running charts and monthly summary sheets to the Government Audit Branch properly.	Action should be taken in accordance with Financial Regulations .

(b) Paragraph 07 of the State Fiscal Policy Circular No.01/2015 dated 20 July 2015	-	Although all the Revenue Accounting Officers who are not included under Paragraph I (a) and I (b) of the Second Schedule of the circular should submit their half-yearly revenue reports to the Director General of the Department of Fiscal Policy within 15 days form the expiry of the prescribed timeline, the relevant reports had not been submitted within the due timeline.	The half-yearly revenue report prepared in accordance with the circular has been submitted to the Director General of the Department of Fiscal Policy on 14.09.2022.	Action should be taken in accordance with the circular.
(c) Budget circular No.06/2022 dated 21 September 2022.	5.50	The official bank account (7040530) of the dissolved State Ministry had not been closed even by 30 April 2023 and the balance as per the bank statement as of 28 February 2023 was Rs.5.50 million.	After confirmation of the accuracy of the revised cash book prepared to identify the correct bank balance and the accuracy of the bank reconciliation statement, and obtaining necessary additional imprests from the General Treasury, action will be taken to close the official bank account of the State Ministry.	Action should be taken in accordance with circular.
(d) Paragraph 6.8 of the Operating Manual of the Public Enterprises Circular No.01/2021 dated 16 November 2021	-	Although the resources of the public enterprises shall not be utilized by ministries and other institutions, a motor vehicle owned by the Ceylon Electricity Board had been utilized by the Ministry.	Action will be taken to obtain the agreement of the Public Enterprises Department for this purpose.	Action should be taken in accordance the with circular.

3. Operating Review

3.1 Performance

3.1.1 Planning

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) Without being adhered to the provisions in Paragraph 3 of the State Finance Circular No.02/2020 dated 28 August 2020, the annual action plan of the Ministry of Power and Energy for the year 2022 had been approved by the Secretary to the Ministry on 08 April 2022, approximately after a period of 4 months.	The officers concerned have been advised to adhere to the circulars in the future.	Action should be taken in accordance with circulars.
(b) The imprest requirement plan for the annual activities to be included in the action plan as specified in the Guideline 12 of the aforementioned circular had not been included in the Annual Action Plan of the Ministry.	A note was taken down to include the estimated amount for the annual activities in the Action Plan.	Action should be taken in accordance with the relevant guidelines
(c) The procurement time table prepared by the Ministry of Power and Energy for the year 2022 had not been prepared using the prescribed formats as per the Guideline 4.2.2 of the Government Procurement Guidelines.	The procurement time table relating to the year 2022 had been prepared and approved.	-Do-
(d) In accordance with Guidelines 4.2.1 and 4.2.2 of the Government Procurement Guidelines, a Master Procurement Plan, the detailed procurement plan and the procurement timetable should be prepared. Nevertheless, the Renewable Energy Division had not taken steps accordingly for the year 2022.	Necessary arrangements have been made to adhere to the Procurement Guidelines in the future.	-Do-

3.1.2 Failure to Discharge Functions

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
Although it is a function of the Ministry to formulate, follow up and evaluate policies, programmes and projects to protect and build up the credibility on the quality of the fuel supply, no adequate evidence was submitted to the Audit to ensure that a formal programme had been introduced and implemented so as to cover both the Ceylon Petroleum Corporation (CPC) and the Lanka Indian Oil Company (LIOC).	The operation activities of the related projects were significantly interrupted with the economic crisis that prevailed in the country during the past period. Necessary arrangements have been made to further strengthen and properly implement this programme in the ensuing year.	A formal arrangement should be made to ensure an optimal fuel supply in the country.

3.1.3 Abandonment of projects without completion

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
The construction of Muthurajawela JET-A1 storage tanks and the the JET A-1 exchange pipeline from Muthurajawela to Bandaranaike International Airport were initially planned to be completed by December 2022, yet the constructions thereof were not started within the specified timeframe. As a result of the financial crisis in the country, the project was put on temporarily hold due to the cancellation of procurement on the recommendation of the Cabinet.	Competitive bids were called for in 2020 for this purpose. Although Cabinet approval was sought in order to select the bidder, procurement was cancelled in the face of crisis in the country.	The procurement should be initiated and implemented within the due timeline.

3.1.4 Delays in the Execution of Projects

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>(a) Projects implemented by Ceylon Petroleum Corporation</p> <p>(i) For the implementation of regional flight operations and development of the Plali Airport, a sum of Rs.575 million had been estimated and according to the Cabinet approval</p>	Currently, procurement activities are under way for the purchase of requisite fuel filling machines and the Convertainer was purchased	Action should be taken to conduct proper supervision regarding the projects to be

<p>No.18/1229 dated 06 June 2019, the terminal constructions of the project were expected to be completed by the end of the second quarter in 2020. However, the overall progress of this project, the construction of which had not been completed even by 31 December 2022, was only 4 per cent and a sum of Rs.9.8 million had been spent on the project.</p>	<p>at a cost of Rs.9.8 million in order to basically maintain the fuel supply activities.</p>	<p>implemented by the institutions functioning under the purview of the Ministry and to complete projects expeditiously providing necessary coordination in problematic situations.</p>
<p>(ii) Project No-2036- A sum of Rs.705 million had been estimated for the reconstruction of Mabima road and due to the delay in the acquisition of related lands, the project had not been initiated even by the end of the year under review.</p>	<p>Immediately after the reservation of necessary lands for carrying out further expanded fuel supply process, action will be taken to complete the other necessary activities at a minimum cost whilst managing expenses.</p> <p>As two new parcels of land was acquired, the direction of the road has to be change again. Relevant surveys are being conducted at present.</p>	<p>-Do-</p>
<p>(iii) Project No. 2227- Due to the delay in the acquisition of relevant lands, the project of the construction of security watch towers, boundary walls, fence and terminal access roads for the security needs of the SOREM land had not been started even by the end of the year under review.</p>	<p>After the completion of land acquisition process for the SOREM project and project for the reconstruction of the Mabima road, this project can be started.</p>	<p>-Do-</p>
<p>(iv) A sum of Rs.35 million had been estimated for the project for planning, supplying and fixing the internal roof of the LBD fuel tank Nos.04 and 05 in Magalle. Even though this project was to be completed in the year 2022, the physical progress of the project was only 25 per cent.</p>	<p>Due to the price fluctuations in the previous months, the price hikes were requested according to the CIDA approved method and the delay experienced in the purchase of raw materials until the Board of Directors approval is granted for that request had affected the low progress of the project.</p>	<p>-Do-</p>

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| <p>(v) A sum of Rs. 809.8 million had been estimated for the re-establishment of the existing pipelined of 10 inch from Kolonnawa up to the Seram gate of the Colombo port. Although the works thereof were scheduled to be completed by April 2023 commencing from the year 2022, project had not been initiated even by the end of the year under review.</p> | <p>The contract for surveying the related roads of this project is to be awarded in May 2023.</p> | <p>-Do-</p> |
| <p>(b) For the supply of electricity to the three villages of Galamuduna, Udagaldebokka and Medakele deviating from the national grid and using the renewable energy by small grids under the Gama samaga Pilisandarak programme to be implemented by the Sri Lanka Sustainable Development Authority under the existed State Ministry, a sum of Rs.56.54 million had been paid to the Sri Lanka Sustainable Development Authority on 29 December 2021. However, electricity facility had been supplied only for the Galamuduna village at a cost of Rs.33.36 million and electricity facility had not been supplied the Udagaldebokka and Medakele villages even by the end of the year under review. Out of the provisions obtained by the Sri Lanka Sustainable Development Authority in 2021 a sum of Rs.23.18 million remained idle. Further, the two uncompleted projects had not been implemented till the end of the year under review.</p> | <p>The total estimated cost of this project was Rs.147 million on the inflationary condition that prevailed in the country. Given the significance of this project, the Sri Lanka Sustainable Development Authority will take necessary measures to bear any cost that may be needed for further continuation of the project.</p> | <p>Public funds should be utilized with maximum efficiency without allowing to remain idle.</p> |

3.2 Foreign Aid Projects

3.2.1 Delays in the Execution of Projects

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) Although the construction project of Moragolla hydroelectric power plant with an estimated cost of Rs.19,288 million implemented by the Ceylon Electricity Board under the loan assistance of the Asian Development Bank had been planned to start in the year 2014 with the aim of providing 31MW to the national electricity grid, the work had been started in the year 2018, after a delay of almost 4 years. Due to the failure to commence this project on the due date, nearly Rs.28 million (USD 177,931) had to be paid as commitment charges for the loan amount obtained. The re-planning of the Lot No. 01 of the project at the request of the Ministry of Mahaweli Development and Environment and conducting of an additional environmental study due to finding an endemic fish species had been cited as the reasons for the delay of this project. A sum of Rs.9,737 million had been spent for this project as at 31 December 2022, whereas the physical progress remained as low as 45 per cent.	The primary works of the project was stated in May 2018 and the main construction work of the project, including the dam and tunnel, was started on 16 January 2020. A progress of 57.2% has been achieved at present.	The Ministry should take measures to implement the projects within the prescribed timeline under a proper supervision to ensure productive utilization of the foreign assistance.
(b) Although the National Transmission and Distribution Network Development and Energy Efficiency Development Project, which is implemented with the aim of developing transmission networks and reducing transmission losses by constructing new transmission lines and new network substations in the Western, Central and North Central Provinces, was scheduled to be completed in January 2018 starting from January 2015, the works of the project had not been completed even by 31 December 2022. Further, a sum of Rs. 32,375 million had been spent on this project as at 31 December 2022 and the physical progresses was only 57 per cent.	Due to abnormal depreciation of Rupee, unexpected local inflation and macroeconomic instability of the country, the project activities of the Package 01 have been suspended from 15.12.2022 and Package 02 from 12.11.2022. Due to the discontinuation of the contracts of Package 03 on 16.02.2023 and the Package 04 on 15.10.2022 by the contractors, bids have to be called for once again.	- Do-

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| <p>(c) According to the 2021 performance report, the estimated cost for the Uma Oya hydropower project implemented with the aim of obtaining 120MW to the national grid was USD. 530 million. The project works were scheduled to be started in 2010 and the generation of electricity was expected to commence by 30 June 2022. This project is being implemented under the Ministry of Irrigation. Although a physical progress of 99 per cent had been achieved as states in the draft performance report, 2022, it had not been connected to the national power grid even by 31 August 2022.</p> | <p>The final stage of Testing and Commissioning to be done before connecting the Uma Oya project, to the national grid are being performed in sections.</p> | <p>The works of the final stage of the project should be implemented expeditiously.</p> |
| <p>(d) The projects of construction of 300 long power distribution lines and gantry and installation of 100 MVRA BSC at Pannipitiya grid sub-station with an estimated cost of Rs. 6,787 million and Rs. 1,103 million, respectively, and started in the year 2019 should have been completed in 2022, whereas they had not been completed even by 30 April 2023. The physical progress of those projects as at 31 December 2022 was 44 per cent and 78 per cent, respectively.</p> | <p>Although a significant delay has experienced in the construction project of 300 long power distribution lines and gantry construction, the work of the project is successfully in progress at present. All necessary steps have been taken to accelerate the work of the project of installing 100 MVRA BSC at Pannipitiya grid substation.</p> | <p>Action should be taken to complete projects within the prescribed timeline.</p> |

3.3 Losses and damages

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>The losses amounting to Rs. 1,340,221 that remained further recoverable without reimbursing from insurance in relation to 05 vehicle accidents caused from 2005 to 31 December 2022 related to the Power Division of the Ministry of Power and Energy and the losses of Rs. 936,421 remained recoverable in relation to 11 vehicle accidents related to the Energy Division had not been recovered even by 31 August 2023 according to Financial Regulation 104 (4).</p>	<p>Arrangements are being made to recover the losses.</p>	<p>Action should be taken to recover the losses from the relevant parties.</p>

3.4 Management Weaknesses

The following observations are made.

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) Due to the lack of a permanent building for the Ministry, office activities had been maintained in a private sector building spending Rs. 63.55 million as the building rent for the year 2022.	Due to the lack of a building, the private sector's buildings have been used for the maintenance of office activities over a long period of time. Despite making effort to obtain a building with the adequate space to house the Ministry, the Urban Development Authority informed their inability to provide such facility. As such, this building owned by the private sector has been obtained upon Cabinet approval.	A far as possible, measures should be taken to control the government expenditure.
(b) In examining a public representation in terms of Section 4 of the National Audit Act No. 18 of 2018, it was revealed that the Electricity Board had released an engineer employed in the Electricity Board from 05 January 2008 to June 2015 to act in the position of Director (Technical) of the Ministry without obtaining Cabinet approval in accordance with paragraph 9.4 of the Public Enterprises Circular No. PED/12 dated 02 June 2003. For the aforementioned position, which was not included in the approved cadre of the Ministry and did not carry an assigned salary scale, a payment of Rs. 2,047,347 had been made from the Consolidated Fund on the informal basis of paying 25 per cent of the salary of the permanent position of the Electricity Board. The Chief Accounting Officer had not taken measures to conduct an inquiry or recover the irregular payments in terms of Section 29 of Chapter XLVIII of the Establishments Code of the Democratic	This appointment has been made in accordance with the Ministry of Electricity's requirement at that time, and the Ministry has paid a stipend of ¼ of the salary of his regular position as per the directive issued by the Chief Accounting Officer.	i. Public Enterprises Circulars should be complied with and the officers responsible for the payments should ensure to make the payments accurate in every sense in terms of Financial Regulations. ii. Expeditious steps should be taken to recover the irregular payments.

Socialist Republic of Sri Lanka in response to the audit inquiry dated 18 April 2023 issued on the aforesaid matter and the relevant officer had retired on 27 April 2023.

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| (c) | As per the Sri Lanka's National Energy Policy and Strategy (Revised) published in August 2019, the Ministry of Power and Energy had appointed a National Steering Committee and a Working Group in November 2019 with responsibility of executing and monitoring the said policy, whereas the respective committees had not actively involved in the implementation of the said policy. | Owing to the economic and political crises in the year 2022, the government operations had to be maintained at a very minimal level. In this context, the committee headed by the Honorable Prime Minister had deliberated on strategies for continuing these activities in 3 committee sessions. | Action should be taken to execute the policy effectively. |
| (d) | Despite the indication in the policy that action would be taken to reduce the long time spent on the approval of renewable energy projects by a central coordination mechanism in order for the contribution of renewable energy to be increased, the audit did not verify that the Ministry had taken steps in this regard. | In the year 2021, arrangements have been made to establish a coordination center to increase the sustainable energy capacity and invite letters of intent (EOI) from developers interested in implementing renewable energy projects, and accordingly line up the future projects. | -Do- |
| (e) | The performance timeframe included in the National Energy Policy and Strategy Statement had entrusted each institution with the responsibility for achieving timeframes and policy objectives that can be link with the goals and anticipated policy outcomes. In line with this, even though the Ministry of Power and Energy was supposed to meet the expected goals and milestones to ensure energy security, deliver energy supply services at an optimal cost for the national economy, enhance the contribution of renewable energy, strengthen the good governance of the energy sector and secure land for future | Although the above targets had to be revised in consequent to changes in government policy priorities with the passage of time and multiple problematic and negative factors beyond the control of the Ministry, the necessary strategies have been formulated to attain 70% of renewable energy sources by 2030 and to reach carbon neutralization targets. In the upcoming period, necessary steps will be taken to effectively implement | Action should be taken to properly achieve the goals and milestones included in the policy. |

energy infrastructure, the relevant responsibilities had not been sufficiently accomplished.

these initiatives.

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| <p>(f) According to the National Energy Policy and Strategy Statement, a top-level standing committee known as “Energy Sector Risk Assessment Board” should be appointed by the end of 2019 with sufficient representation of key stakeholders for examining both internal and external uncertainties that could significantly affect the performance of the energy sector. Nevertheless, it was not confirmed to the Audit that said Board had been established or its operational status</p> | <p>Although the appointment of this Energy Sector Risk Assessment Board should be made on the guidance of the National Steering Committee and Working Groups, the committee appointed with the Prime Minister’s involvement will focus on the public property and execute forthcoming proposals in that regard.</p> | <p>-Do-</p> |
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4 Human Resource Management

4.1 Approved cadre and the actual cadre

The following observations are made.

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>(a) The approved cadre related to the Power Division of the Ministry as at 31 December 2022 was 104 and the actual cadre was 86. Accordingly, 18 vacancies were observed. There existed 7 senior level vacancies in the above vacancies, of which the positions of Director General, Director (Planning), Internal Auditor and Deputy/Assistant Director had fallen vacant from the year 2020 and the positions of Additional Secretary, Senior Assistant Secretary (Administration) remained vacant from the year 2021.</p>	<p>Arrangements are already being made for the recruitment of officers for the posts of Director (Planning) and Senior Assistant Secretary (Administration).</p>	<p>Action should be taken to fill vacancies.</p>
<p>(b) There existed 4 tertiary level approved cadre in the Electricity Sector and all the positions at that level, that is, the Administrative Officer, two Translator posts and one IT technician post remained vacant from the year 2020.</p>	<p>Following a review on the staff of the Ministry and submission of requests for staff approval, it was forwarded to the Management Services Department and the approval was granted on 31.03.2023.</p>	<p>-Do-</p>

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| <p>(c) According to the information submitted by the Energy Division of the Ministry to the Department of Management Services as at 31 December 2022, the approved cadre consisted of 93 members and the actual cadre as at that date was 76. Accordingly, 17 vacancies were observed. Those vacancies comprised 6 senior level vacancies, including Senior Assistant Secretary (Development), Director (Procurement), Chief Engineer, Deputy / Assistant Director (Procurement), Accountant and Legal Officer.</p> | <p>Despite requests being made to the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government to make the necessary arrangements for fill these positions, the Ministry has not yet received required officers to fill the relevant vacancies.</p> | <p>-Do-</p> |
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4.2 Human resources obtained from other parties

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>Twenty nine employees attached to the Electricity Board had been employed outside the approved cadre of the Minister’s staff and the Ministry’s staff during the year under review, whereas the approval of the Cabinet had not been obtained for this purpose in accordance with Paragraph 3.5 of the Operation Manual in Public Enterprises Circular No. 01/2021 dated 16 November 2021.</p>	<p>Event at the time of issuance of the Public Enterprises Circular No. 1/2021, the Ceylon Electricity Board has been releasing employees over a long period of time following the decision and approval of the Board of Directors of the Ceylon Electricity Board. No request has been forwarded to the Ministry in this regard.</p>	<p>Action should be taken in accordance with the Circular.</p>