

33 Agrarian Services Committee of the Galle District - 2024

1. Audit Opinion

1.1 The audit of the financial statements of 33 Agrarian Services Committees in Galle District for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, the statement of financial performance and cash flow statement for the year then ended, notes to the financial statements and including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act No.19 of 2018 and Section 58(1) of the Agrarian Development Act No.46 of 2000. My comments and observations which I consider should be report to Parliament appear in this report.

1.2 A qualified opinion has been expressed in the 33 audit reports issued in relation to the 33 Agrarian Service Committees in Galle district, and the material deficiencies that had been caused to the expressed qualified opinion are as follows.

1.3 Financial Statements

1.3.1 Non-compliance with accounting policies, including Sri Lanka Public Sector Accounting Standards

Audit Observations	Comments of the Management	Recommendation
(a) Since the Agrarian Bank is a sub-unit of the Agrarian Services Committee and even though integrated financial statements should be prepared, the 33 committees had not prepared such integrated financial statements.	I do not agree. The Agricultural Services Committees have prepared and submitted annual accounts in accordance with the format provided by the Commissioner General of Agrarian Development's letter No.7/5/12 GI.VA. and dated 11.01.2022 and the Agricultural Bank Pilot Project has prepared and submitted annual accounts in accordance with Departmental Circular No. 4/2012 (GO.BE.) and 2012.02.29 relating to the management, financial control and reporting of Agrarian Banks.	As per Circular No. 4/2012 (GO.BE.) dated 29 February 2012 and as per 5.6 General (i), since the Agrarian Bank is a unit of the Agrarian Development Council, all accounts relating to the Agrarian Bank should also be included in the annual final accounts of the Agrarian Development Council.
(b) In accordance with paragraph 21 of Sri Lanka Public Sector Accounting Standards No. 01, 27 committees had not prepared the statement of changes in net	The Agrarian Services Committees have prepared and submitted annual accounts reports in accordance with the format provided by the Commissioner	A statement of changes in net assets/equity should be prepared and submitted with the

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| <p>assets/equity, among the components that should be included in the financial statements and had not submitted it with the financial statements.</p> | <p>General of Agrarian Development, No.7/5/12 GI.VA dated 11.01.2022</p> | <p>financial statements.</p> |
| <p>(c) In accordance with paragraph 53 of Sri Lanka Public Sector Accounting Standards No. 01, comparative information for the previous period should be presented for all numerical information reported in the financial statements, except where comparative information is required or permitted differently by the Public Sector Accounting Standards. The statement of financial performance, statement of financial position and statement of changes in equity of 24 agrarian banks for the year ended 31 December of the year under review had not disclosed the information for the previous year.</p> | <p>I agree.
Instructions have been given to include relevant information from the previous year when preparing the final accounts for the year 2025 during the Agrarian Bank inspection.</p> | <p>The statement of financial performance, statement of financial position and statement of changes in equity should disclose information for the preceding year.</p> |
| <p>(d) Although it is required to disclose under accounting policies that Sri Lanka Public Sector Accounting Standards are followed when preparing financial statements, 06 Agrarian Service Committees had not acted accordingly when preparing the financial statements for the year 2024.</p> | <p>I do not disagree
Accounting policies are disclosed in accordance with the annual financial statements.</p> | <p>Financial statements should be prepared in accordance with Sri Lanka Public Sector Accounting Standards and this should be disclosed in the financial statements.</p> |
| <p>(e) The basis on which the properties purchased and disposed of during the year under review by 10 Agrarian Service Committees were depreciated had not been disclosed in the financial statements.</p> | <p>I disagree.
Only the Labuduwa Agrarian Services Committee has not disclosed the basis on which the depreciation is being made and it has been informed that steps will be taken to correct it in the coming year.</p> | <p>The depreciation method applicable to property, plant and equipment should be disclosed in accordance with Sri Lanka Public Sector Accounting Standards.</p> |

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| (f) | According to paragraph 16 of Sri Lanka Public Sector Accounting Standard 03, entities should select accounting policies consistently for like transactions, events and conditions unless different policies are specifically required. However, 03 Agrarian Service Committees have used the cash basis in accounting the acreage rent of Rs. 630,447 and all other transactions have been recorded on the accrual basis. | I agree.
Acreage tax has been accounted on a cash basis and it has been informed that steps will be taken to correct it in the coming year. | Actions should be taken to follow the Sri Lanka Public Sector Accounting Standards 03. |
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1.3.2 Accounting deficiencies

Audit Observations	Comments of the Management	Recommendation
(a) Computers and equipment worth Rs. 955,654 received from the Office of Assistant Services in the year 2017 by 04 Agrarian Service Committees had not been accounted as fixed assets in the financial statements during the year under review.	Actions were taken to provide instructions to the Paragoda Agrarian Services Committee to correct the 2025 annual accounts while preparing them and steps will be taken to provide necessary instructions regarding the use of computers and devices at the Yakkalamulla and Neluwa Ahangama Agrarian Services Centers.	At the time of acquisition of fixed assets, their cost should be estimated and shown in the financial statements and relevant adjustments should be made in the accounts.
(b) Since 16 Agrarian Service Committees assessed 2014 perches of land located in the centers and did not include them under non-current assets in the statement of financial position, non-current assets were not accurately reflected in the financial statements.	Since the lands of 08 Agrarian Service Centers out of the 33 Agrarian Service Centers in the Galle District have been assessed and provided. It is stated under non-current assets and in the fixed assets register in the 2024 annual account report. Steps will be taken to correct it in the year 2025.	Actions should be taken to value and show the Land properly in the financial statements as per the instructions of the Department of Agrarian Development.

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| (c) | The Agrarian Bank of the Opatha Agrarian Services Committee had prepared financial statements for the year 2024 without updating the Share Deposit Register, Peramaga Children's Deposit Ledger and General Deposit Ledger. | I agree.
The Agrarian Bank of the Opatha Agrarian Services Committee has updated the Share Deposit Register and General Deposit Ledger for the year 2024. | After the ledger accounts of the Agrarian Bank are properly updated, financial statements should be prepared, and actions should be taken to make the relevant updates. |
| (d) | The Opatha Agrarian Services Committee's financial statement also included a pineapple plantation worth Rs. 30,000 and a cinnamon plantation worth Rs. 102,865, which did not physically exist, under non-current assets. | Answers have not been provided. | Assets that do not physically exist should not be recorded in the accounts and appropriate adjustments should be made in the accounts. |
| (e) | The insurance account of the Opatha Agrarian Services Committee, whose value was Rs. 60,718 in the Agrarian Bank ledger, had not been shown in the financial statements and the Uragasmanhandiya Agrarian Services Committee had not maintained accounts in the ledger for 05 accounts totaling Rs. 8,012,637. | Instructions have been given during the inspection of the Agrarian Bank to make corrections in the preparation of the financial statements for the year 2025. Answers have not been given regarding the Uragasmanhandiya Agrarian Services Committee. | All accounts shown in the ledger should be reflected in the financial statements and ledger accounts should be maintained for all items. |
| (f) | The deficit for the year was understated by the amount of Rs. 121,494 incurred in repairing assets of the Gonagalapura Agrarian Services Committee during the year under review, as it was recorded as an asset improvement expense. | I agree.
I will take actions to correct in 2025. | Revenue expenses should not be capitalized and relevant adjustments should be made in the accounts. |
| (g) | Although the acreage tax outstanding of the Uragasmanhandiya Agrarian Services Committee as at 31 December 2024 was Rs. 76,327, it had not been disclosed in the statement of financial position | I agree.
I will take actions to provide instructions to correct in 2025. | Actions should be taken to accurately account outstanding acreage taxes and relevant adjustments should be made in the accounts. |

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| (h) | A physically non-existent stock of Rs. 88,890 had been included in the final stock of the Kodagoda Agrarian Services Committee. | I agree.
I will take actions to provide instructions to correct in the year 2025 | Formal approval should be obtained and actions should be taken to remove physically non-existent stock from the books and adjustments should be made to the accounts. |
| (i) | Although the obsolete stock of Rs. 50,700 at the Pitigala Agrarian Service Center was listed as a closing stock as at 31 December 2024, a damage inspection had not been conducted for it. | I agree.
It has been forwarded to the head office and I will proceed to make the adjustment after receiving approval. | Impairment inspections should be conducted on such stocks and relevant adjustments should be made in the accounts |

1.3.3 Un-reconciled control accounts or reports

Audit Observations	Comments of the Management	Recommendations
(a) A difference of Rs. 1,780,809 was observed between the dividend due to the Agrarian Bank as at the end of the year under review as per the financial status statement of 11 Agrarian Service Committees and the dividend balance payable to the Committee as per the financial status statement of the Agrarian Bank.	The relevant Agricultural Service Centers have forwarded the responses for audit	Actions should be taken to reconcile account balances between committees and agrarian banks and correct them.

1.3.4 Lack of documentary evidence for audits

Audit Observations	Comments of the Management	Recommendation
(a) Due to the fact that the necessary evidence relating to 155 accounting subjects totaling Rs. 54,329,131 from 24 Agrarian Service Committees was not submitted for audit, it was not possible to quantitatively verify or confirm those balances during the audit.	The responses have been forwarded for audit by the relevant Agrarian Service Centers.	Sufficient and appropriate evidence to verify the balances should be presented to the audit.

1.4 Non-compliance with laws, rules, regulations and management decisions, etc.

Reference to laws, rules, regulations, etc.	Non-compliance	Comments of the Management	Recommendationn	
(a)	Agrarian Development Act No. 46 of 2000			
(i)	Section 51(1)	Although the Commissioner General of Agrarian Development should take actions to establish an Agrarian Development Council in each area, 33 Agrarian Service Committees in the Galle District have not yet taken actions to establish such a council.	It is also informed that although an Agrarian Development Council should be established under Section 51(1) of the Agrarian Development Act, No. 46 of 2000, and although the Agrarian Services Act, No. 58 of 1979 was repealed under Section 99(1) of the said Act, the Agrarian Services Committees established under Section 99(2)(c)(1) of the Agrarian Development Act, No. 46 of 2000 will continue to be in force until the Agrarian Development Councils are established.	Actions should be taken to establish Agrarian Development Councils and action should be taken against those who have not done so.
(ii)	Section 56(1)	Although the collection of acreage tax should be completed by 31 March of each year, there was an outstanding acreage tax balance of Rs. 794,947 in 07 Agrarian Service Committees at the end of the year under review.	The acreage taxes are being collected and the balance to be collected as at 30.9.2025 is shown below. Niyagama - 182,801.36 Pitigala - 14,615.00 Uragasmanhandiya - 60194.70 Paragoda - 56,708.99 Thawalama - 240,744.80 Elpitiya - 20,367.60 Aluthwala - 28,072.50	Actions should be taken to take action against parties who have not collected their arrears on time and to expedite the collection of arrears of acreage tax.

(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

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| (i) | Financial Regulations 133 | An internal audit had not been conducted on the functioning of 22 Agrarian Service Committees. | Internal audit is conducted by the head office of the Department of Agrarian Development. | Arrangements should be made to conduct an internal audit annually. |
| (ii) | Financial Regulations 142(2) | Although the money collected on behalf of the government should be sent to the receiving officer without delay, the Batapola Agrarian Services Committee had withheld Rs. 552,916 in fertilizer sales money payable to the Agrarian Services Commissioner for a long time without paying it to the relevant party. | I accept it.
It has been reported that a portion of the amount due has been paid and the remaining amount will be paid in the future. | Arrangements should be made to send the money collected on behalf of the government to the receiving officer and action should be taken against parties who have not done so. |
| (iii) | Financial Regulations 143(2)(3) | Special steps had not been taken by 10 Agrarian Service Committees to recover outstanding amounts. | I will provide the necessary instructions to expeditiously recover the money due. | Urgent actions should be taken against parties who have not made timely payments and to recover outstanding amounts in accordance with financial regulations. |

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| (iv) | Department of Agrarian Development Circular dated 25 June 2020, Financial Regulations 880 and 08/2020 | Although officers in charge of cash or stores and officers performing duties related to revenue collection should deposit security, the Regional Officers and Revenue Collection Officers of 25 Agrarian Service Committees had not deposited security. | All officers have been informed and the deposit of the security money will be processed quickly. | Security deposits should be obtained from the regional officer and revenue collection officers and action should be taken against parties who fail to do so. |
| (c) | Circulars of the Commissioner of Agrarian Services | | | |
| (i) | Circular No. 264 dated 21 October 1986 | Although the room rent due during the year from various departments or institutions that have rented rooms in the committee building should be prepared and submitted by December of that year six months before the end of the year and the rent should be collected, due to failure to do so, there were 9 committees whose room rent of Rs. 1,118,456 had not been collected and out of these, the room rent of the Paragoda Agricultural Services Committee had remained uncollected for a period of 30 years. | I will provide the necessary instructions to promptly recover the money due. | Actions should be taken to expeditiously recover the monies due in accordance with the provisions of the circular and formal action should be taken against those parties who have not done so. |
| (ii) | Circular No. 322(7/10/4/3) dated 27 May 1988 | Land inheritance tax should be paid to the relevant persons within 14 days from the date of acceptance and if the money is not accepted within a period of one year, it should be credited | Yakkalamulla – it has been forwarded for approval under the settlement of receivables and payables. | Unsettled inheritance tax balances should be settled without delay and action should be taken against those who have not done so. |

to the Agrarian Services Fund. Due to non-compliance, there was an unsettled inheritance tax balance of Rs. 122,604 in 02 Agrarian Services Committees at the end of the year under review.

02. Financial Review

2.1 Financial Results

The net operating growth of 30 committees in the year under review was a surplus of Rs. 12,132,885 and a deficit of Rs. 474,996 in 03 committees, while correspondingly, the total operating results of 21 committees in the preceding year were a surplus of Rs. 3,959,154 and a deficit of Rs. 1,131,090 in 12 committees. Accordingly, an increase of Rs. 8,829,825 was observed in the total financial results of the 33 committees.

03. Operational review

3.1 Management inefficiencies

Audit Observations	Comments of the Management	Recommendation
(a) Out of 99 farmer complaints received by the Labuduwa Agrarian Services Committee between 2022 and 2024, 37 complaints had not been resolved. That is, 37 percent of the total number of complaints.	Out of the 99 complaints received by the Center, solutions have been provided for the remaining 24 complaints, which have been forwarded to the Deputy Commissioner.	Actions should be taken to resolve farmer complaints quickly and a formal program should be developed for that purpose.
(b) Although as at 31 December 2024, there was an amount of Rs. 3,660,006 in the bank accounts of 03 Agrarian Service Committees, it had not been invested in any productive economic activity.	Actions are taken to deposit the excess money in fixed deposits.	Actions should be taken to effectively utilize the funds of the Agrarian Services Committee under formal approval.
(c) Even though all public institutions are required to maintain records of the entry and exit of officials to the office through the use of fingerprint machines in accordance with Public Administration Circular No. 09/2009, the fingerprint machines in 10 Agrarian Service Committees	Procurement activities are being carried out and purchasing activities are underway to purchase fingerprint machines for the centers of Niyagama, Yakkalamulla, Neluwa, Gonadeniya, Urala,	As per the circular, actions should be taken to maintain records of the arrival and departure of officers through fingerprint machines and action should be taken against

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| remained inoperative. | Ambalangoda.
Paragoda - Procurement has been forwarded to the head office for approval. Koggala - Purchased and is in operational mode. | parties who do not comply. |
| (d) The tractor at the Pitigala Agr Services Center was handed over to the Bataganwila University Institute through the Agrarian Development Commissioner on 11 September 2020, while the Shivbara tractor belonging to the Urugasmanhandiya Agrarian Services Committee was taken over and sold in 1988. Similarly, the Kubota trailer and two-bladed disc plough belonging to the Keradewala Agrarian Services Committee were sold in 2017. However, the liabilities of Rs. 576,408 relating to these assets had not been settled in the year under review. | I agree.
I will take actions to provide instructions to correct in 2025. | Formal actions should be taken to settle the liabilities associated with the disposal of assets. |
| (e) The tractor purchased by the Karandeniya Agrarian Services Committee for a loan of Rs. 115,276 was burnt in 1989 and although it was taken to the Labuduwa Deputy Commissioner's Office on 11 January 1990, action had not been taken up to the year under review regarding the balance of the loan as stated under non-current liabilities in the Statement of Financial Position. | I agree that the balance due and payable has been forwarded to the Commissioner General of Agrarian Development on 09 06.2025 and I will make the adjustment after receiving approval. | - Do - |

3.2 Operational inefficiencies

Audit Observations	Comments of the Management	Recommendation
(a) Approximately 2750 acres of uncultivated paddy lands identified in relation to 10 Agrarian Service Committees had not been utilized for cultivation activities during the year under review.	Under the “Ekmitata Agrarian bimata” program, awareness raising activities are currently underway among farmers who want to cultivate.	A formal program should be implemented to cultivate all cultivable paddy lands and other land.

- (b) Regarding 09 Agrarian Service Committees, the amount of Grade A fallow land that can be used for paddy cultivation is 2081 acres and 01 rood, and 774 acres of Grade B fallow land that can be used for short-term crop cultivation other than paddy cultivation, had not been taken up for paddy cultivation or other cultivations.
- Paddy fields that could be used for rice cultivation have been unable to be cultivated due to saltwater intrusion.
 - The increasing salinity of paddy fields in the areas along the Maduganga River year after year has also become a reason for the inability to cultivate paddy lands.
 - A portion of Grade B fallow fields are in a state of inability, making it impossible to cultivate even short-term crops.
- Actions should be taken to use the paddy fields that can be used for rice cultivation in a systematic manner and other lands for other agricultural activities.

3.3 Financial irregularities

Audit Observations	Comments of the Management	Recommendation
(a) Although the bank records had reported that the balance of Rs. 106,780 in the current account of the Labuduwa Agrarian Services Committee had been written off in 1999, a balance of Rs. 382,066 had been shown under current assets in the financial statements without investigating the reasons for the difference. No formal action had been taken to investigate this matter.	Comments have not been made.	A formal investigation should be conducted into this situation and appropriate action should be taken
(b) Investigations had not been conducted regarding the shortage and overpayment of Rs. 99,844 in relation to 03 Agrarian Service Committees and steps had not been taken to recover the losses from the responsible parties.	The relevant amount has been deducted from the gratuity upon retirement and the remaining balance has been referred to the Deputy Commissioner of Agrarian Development for instructions	Actions should be taken to recover the money receivable to the government.

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| (c) | Investigations had not been conducted regarding stock shortages of Rs. 111,331 relating to 04 Agrarian Service Committees and steps had not been taken to recover the loss from the responsible parties. | Since There is no information from the Pilana Agrarian Committee, the balance due and payable has been sent for approval under the settlement. It has been reported that this money is being collected from the Pitigala Agrarian Committee. An investigation is underway regarding the fertilizer of the Uragasmanhandiya Agrarian Services Committee that was taken away by thieves. | Actions should be taken to recover damages from the responsible parties. |
| (d) | The sales outlets of the Gonadeniya and Pinkanda Agrarain Service Committees had been provided on a lease basis for an annual rent of Rs. 47,000 and a monthly rent of Rs. 8,500, respectively, without a lease agreement. | Actions are taken to maintain under contract until 2025. | Government-owned assets should be leased after proper agreements are made and action should be taken against parties who have not done accordingly . |

3.4 Loss of receipt books

Audit Observations	Comments of the Management	Recommendation
(a) The investigation into the non-return of a receipt book issued in 2019 to the A.R.P.A.officer of the Thambalagama Division of the Neluwa Agrarian Services Committee had not been completed up to the audited date of the 2025 and there were no written records regarding the return to the office of 02 receipt books issued at the Keradewala Agrarian Services Center on 07 June 2023 and 02 November 2023.	The investigation of F.R.104 has been conducted and the final report has been sent to the head office for approval. Further action will be taken as per the instructions.	Receipt books and counterfoils books should be issued and accepted properly and in cases where this is not the case, necessary action should be taken promptly.

3.5 Transactions contrary to the Procurement Guidelines

Audit Observations	Comments of the Management	Recommendation
(a) In the purchase of seed paddy and fertilizer totaling Rs. 1,140,200 by the Niyagama and Thawalama Agrarian Service Committees, the activities had not been carried out in a manner that fulfilled the objectives stated in the Government Procurement Guidelines issued in 2006, 2006.1.2.1.	I will take actions to provide future advice on making relevant purchases following the procurement guidelines.	Procurement guidelines should be followed and action must be taken against parties who fail to do so.

3.6 Idle assets

Audit Observations	Comments of the Management	Recommendation
(a) An unused trailer and a 4-wheel tractor machine had been lying idle in the office premises of the Ahangama Agrarian Services Committee for 15 years.	An inspection team from the head office of the Department of Agrarian Development inspected the property for misuse and further action will be taken after receiving the report.	Actions should be taken to deal with the unusable assets in a proper manner and dispose of them promptly.

3.7 Other important audit observations

Audit Observations	Comments of the Management	Recommendation
(a) 111 outstanding balances of Rs. 5,875,034, which had been carried forward in the financial statements of 22 Agrarian Service Committees for a long time and 152 accounts payable balances of Rs. 12,227,099, which had been carried forward in the financial statements of 23 Agrarian Service Committees, had not been settled by the end of the year under review.	Under the settlement of receivables and payables, 86 receivables and 93 payables have been forwarded to the head office for approval by the Commissioner General of Agrarian Development. I will take further action after receiving approval.	Necessary measures should be taken promptly to take action against parties who have not made timely payments, to recover outstanding balances and to settle outstanding balances.

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| (b) | The total outstanding loan balances of Rs. 23,187,555 from 1180 farmers under project loans, agricultural loans and loans under the 18 Agrarian Service Committees issued to farmers by 18 Agrarian Banks were overdue. The progress in recovering those loans was slow. | I accept.
At present, tribunals and court proceedings have been resorted to for the recovery of the said overdue debts. | Actions should be taken against parties who have not collected their outstanding loans and steps should be taken to recover installments and interest in accordance with the Agrarian Development Department Circular No. 4/2012 dated 29 February 2012. |
| (c) | 78 registered farmers' organizations within the relevant jurisdiction of 11 Agrarian Service Committees had not maintained savings accounts in the relevant Agrarian Bank. | During the inspection, it was instructed to the registered farmers' organizations that did not maintain farmer bank accounts to be notified in writing and to take steps to obtain deposits. | A program should be implemented to maintain savings accounts in the Agrarian Bank in accordance with Circular No. 09/2020 dated 08 October 2020. |

3.8 Human Resource Management

Audit Observations	Comments of the Management	Recommendation
(a) There were vacancies in the posts of centre 16 Management Assistant Officers in relation to 24 Agrarian Service Committees. Further, the approved and actual cadre strength of Agricultural Research and Production Assistant Officers was 504 and 341 respectively. Accordingly, there were vacancies of 163 officers.	The number of approved Center Management Officers for the Galle District is 66 and the current number of officers is 11. Recruitment of Management Officers has not been made since 2015. The number of approved Agricultural Research and Production Assistant Officers for the Galle District is 718 and the current number of officers is 489. Recruitment of Agricultural Research and Production Assistant Officers has not been made since 2015.	A staff review should be conducted and steps should be taken to recruit essential staff.
(b) It was observed that center officers have been serving at the	I would also like to inform that the information of	Actions should be taken to implement the annual transfer

same center for more than 9 years due to the lack of a formal transfer policy.

officers who have completed 05 years of service will be updated every year as per the relevant circulars and the applications of officers seeking annual transfers will be processed on the due date with the relevant recommendations as per the relevant orders. I would also like to inform that the transfers of officers serving in the centers will be made as per the departmental circulars.

policy should be implemented.

4. Accounting and good governance

4.1 Presentation of financial statements

Audit Observations	Comments of the Management	Recommendations
(a) Although, as per paragraph 6.5.1 of Public Enterprise Circular No. PED 01/2021 dated 22 June 2023, the financial statements for a particular year should be submitted to the Auditor General within 60 days of the end of the relevant financial year, 29 Agrarian Service Committees had submitted the financial statements for the year under review after a delay ranging from 11 days to 133 days.	I agree. I agree to submit before February 28 in the future.	Actions should be taken to submit financial statements for audit on the due date as per the Public Enterprises Circular and action should be taken against non-compliant parties.