

Head 262– District Secretariat Matara

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the District Secretariat, Matara for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and 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 read in conjunction with provisions of the National Audit Act, No. 19 of 2018. In terms of Sub-section 11(1) of the National Audit Act, No.19 of 2018, the summary report including my comments and observations on the financial statements of the District Secretariat, Matara was issued to the Accounting Officer on 28 May 2020. In terms of Sub-section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the District Secretariat, Matara was issued on 17 July 2020 to the Accounting Officer. This report, read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka is submitted to Parliament in terms of Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements which was prepared in terms of State Accounts Circular No.271/2019 of 03 December 2019, give a true and fair view of the financial position of the District Secretariat, Matara as at 31 December 2019, and of its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statement

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

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

In terms of Sub-section 38(1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the District

Secretariat and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibility for 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 summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Secretariat's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the 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 Requirements

As required by Sub-section 6 (1) (d) and Section 38 of the National Audit Act, No.19 of 2018, I state the followings:

- (a) that the financial statements of the District Secretariat, Matara of the year under review are consistent with the preceding year.
- (b) recommendations made by me on financial statements of the preceding year has been included in the financial statements of the year under review.

1.6 Comments on Financial Statements

1.6.1 Statement of Financial Position

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Even though the value of assets of the District Secretariat and 16 Divisional Secretariats totalled Rs.2,346,900,420, the total of those assets as at 31 December 2019 had been indicated as Rs.2,277,821,571 in the statement of non-financial assets, thus indicating a difference of Rs.69,078,849 between those balances.	The total value of assets should be brought to account correctly.	A sum of Rs. 66,977,166 which had resulted in failure in including assets on the date prescribed by the Treasury, a sum of Rs.1,827,292 due to inclusion of data into the supplementary accounts summary on a date in the year 2020 and an unidentified balance of Rs.274,390 had been the reason for the said difference and action will be taken to correct the said difference in future.
(b) The old official quarters and the land of the Kamburupitiya Divisional Secretariat had been brought to account for Rs.4,500,000 without a valuation report of the Valuation Department.	Action should be taken to value the relevant assets through the Valuation Department and the value thereof should be indicated in the financial statements.	It will be corrected by summoning valuation reports from the Valuation Department.
(c) Even though a total sum of Rs. 18,947,260 had been paid as advances for work contracts of the year under review and preceding years, a sum of Rs.11,552,017 recoverable as at 31 December 2019 had not been disclosed in the financial statements.	The advance recoverable further as at the end of the financial year should be brought to account.	The said advance had been debited to due Objects in relevant years and spent as expenses relating to the asset in relevant years of accounts and shown under property, plant and equipment of the statement of financial position as at 31 December 2019.

- (d) Even though the balance of the Advances to Public Officers Account had been indicated as Rs. 226,891,833 as at 31 December 2019 in the statement of financial position, the said loan balance included a balance of Rs.179,515 older than 05 years. There was an uncertainty with regard to indicating those loan balances as assets and as well as the possibility of recovering the said balance.
- Necessary action should be speedily taken to recover the said loan balances.
- Action is further taken to recover the said outstanding loan balances.

1.6.2 Non-maintenance of Registers, Books and Records

Audit Observation -----	Recommendation -----	Comments of the Accounting Officer -----
<p>Register of Attendance of the Procurement Committee and the Evaluation Committees -----</p>		
<p>In terms of Guideline 2.11.2 of the Government Procurement Guidelines, the District Secretariat had not maintained the registers of attendance relating to the Procurement Committee, Technical Evaluation Committee and to the assisting staff.</p>	<p>The Secretary to the Committee should maintain a register of attendance in terms of the referred Guideline.</p>	<p>Registers of attendance are maintained separately by the Engineering Division and the Planning Division according to the Procurement Format.</p>

1.6.3 Lack of Evidence for Audit

 The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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<p>(a) Nine and 07 audit queries issued to the District Secretariat in the year under review and in preceding years respectively, had not been replied even by 31 March 2020 and the value of transactions that could be computed relating to those queries had been Rs. 951,034,303.</p>	<p>In terms of Financial Regulation 155, the Accounting Officer should inspect the Audit Query Register referred to in Financial Regulation 452(1) after a due period, steps should be taken to correct any shortcomings which they reveal and those audit queries should be replied with immediate effect. When a final reply cannot be given immediately, an interim report should be made.</p>	<p>Action will be taken to send replies immediately in future.</p>
<p>(b) Three files relating to balances totalling Rs. 12,001,695 included in the financial statements for the year ended 31 December 2019 and included in the statement of losses and damage for which action should be further taken, had not been made available to Audit.</p>	<p>Registers relating to values indicated in the financial statements should be made available to Audit.</p>	<p>Except for three files relating to damages occurred due to sea flood, other files have been made available.</p>

1.6.4 Responsibility of the Accounting Officer

Audit Observation	Recommendation	Comments of the District Secretariat
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<p>In terms of provisions in Section 38 of the National Audit Act, No.19 of 2018, the Chief Accounting Officer and the Accounting Officer shall ensure that an effective internal control system for the financial control exists, in the District Secretariat and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out. The said reviews shall be in writing and copies of the same shall be made available to the Auditor General. However, statements that such a review was carried out, had not been made available to Audit.</p>	<p>Action should be taken in terms of provisions of Section 38 of the National Audit Act, No.19 of 2018.</p>	<p>Comments thereon had not been made.</p>

1.6.5 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with provisions in laws, rules and regulations observed during the course of audit test checks, are analysed below.

Reference to Laws, Rules and Regulations	Observation Value Rs.	Non-compliance	Recommendation	Comments of the Accounting Officer
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka				
i. Paragraph 3.6 of Chapter XXIV	6,845,234	Even though installments should be recovered for new loans granted during the year under review of the Devinuwara and Kirinda Puhulwella Divisional Secretariats, contrary to that, installments had been recovered at a rate of Rs.2,500.	Action should be taken in terms of referred provisions of the Establishments Code.	Officers In Charge of the Subject should be made aware of that recoveries should be made subject to the limit of 10 per cent of the salary according to the Establishments Code.
ii. Paragraphs 4.4 and 4.5 of Chapter XXIV	179,515	Action had not been taken to recover loan balances remained unrecovered over a long period from two officers who had been interdicted and one officer who had left the service in 03 Divisional Secretariats.	Action should be taken in terms of referred provisions of the Establishments Code.	Attempt to recover those moneys had not been abandoned.

**(b) Financial
Regulations
of the
Democratic
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Sri Lanka**

i. Financial Regulation 104(4)	1,383,625	Action had not been taken in terms of Financial Regulations referred in respect of 05 accidents occurred to motor vehicles of the District Secretariat and 04 Divisional Secretariats.	Action should be taken in terms of refereed Financial Regulation.	In terms of Financial Regulation 104(4), the final Board of Inquiry has been appointed and future action will be taken according to the said reports.
ii. Financial Regulation 109(1)	1,793,424	Future action had not been taken even by 31 December 2019 in respect of 11 accidents occurred to motor vehicles of the Matara District Secretariat and 06 Divisional Secretariats from the year 2005 to the year 2019.	Action should be taken in terms of refereed Financial Regulations.	Action will be taken by obtaining final reports of the Board of Inquiry speedily according to Financial Regulation 109(1).
iii. Financial Regulation 569	1,873,454	Details relating to the deposit of lands of the Hakmana Divisional Secretariat had not been entered in the General Deposit Register in an adequate manner.	Action should be taken in terms of refereed Financial Regulations.	As it is difficult to find out the said amount, instructions had been given to rectify the General Deposit Register by analyzing old files and to credit interests to the Revenue.
iv. Financial Regulation 571	123,610,614	Action had not been taken in respect of 207 deposits lapsed of 02 years within the period from the year 2011 to the year 2017.	Action should be taken in terms of refereed Financial Regulations.	Deposits could not be settled due to non-receipt of adequate imprests.

(c) Public Administration Circular No.30/2016 dated 29 December 2016 Paragraph 3.1	-	Even though consumption of fuel must be tested in terms of the referred circular, the District Secretariat had not done accordingly.	Action should be taken according to instructions of the referred circular.	Even though the consumption of fuel is not tested as per the circular, that test is carried out timely.
(d) Land Development Ordinance Land Regulation 180	-	Even though every Grama Niladhari should submit a report on lands encroachments / illegal constructions to the Divisional Secretary once every two weeks, such instances were not observed.	Action should be taken in terms of referred Regulations.	Action will be taken to notify the Divisional Secretaries.

1.6.6 Irregular Transactions

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Even though 20 years had lapsed after expiry of the period of lease of a state land belonging to the Thihagoda Divisional Secretariat, which was leased out to a cooperative society for 30 years on long-term lease basis, action had not been taken to extend the agreement or to acquire the said land to the Government. It was observed that the lessee had constructed buildings on the said land and earned income by subletting those buildings.	Action should be taken to extend the lease agreement before expiry of the due period or to acquire the land to the Government and receivable lease rentals as well should be recovered properly.	Observation is accepted and according to the instructions of the Land Commissioner, steps have been taken to prepare an Annual Deed of Lease for the recovery of revenue deprived to the Governemnt.
(b) A cooperative society has been occupying a state land belonging to the Hakmana Divisional Secretariat since the year 1996 and tax revenues had been deprived of to the Government due to failure in revising the lease agreement timely and preparing a deed of lease on long-term basis. According to the report of the surveyor, it	The lease agreement should be revised timely and action should be taken to prepare a deed of lease on long-term basis on due date and to collect tax revenues.	Relevant documents required for preparing a deed of lease on long-term basis, have been sent to the Southern Provincial Land Commissioner on 30 April 1999.

- had been indicated that 04 unauthorized occupants are living on a part of the land and thereafter, the file had been kept aside.
- Moreover, action should be taken expeditiously in respect of unauthorized occupants. Action will be taken to revise the extent of lands in the draft deed of lease by holding discussions with lessee and to take action regarding unauthorized occupants in future.
- (c) Contrary to Regulation 191 (2) of the Crown Land Ordinance, the old office building of the Devinuwara Divisional Secretariat had been leased out on 04 October 1997 to a cooperative society by an agreement. Even though revenue of Rs. 6,910,183 had been outstanding as at 30 March 2019 due to failure to pay revised lease rentals, a deed of lease on long-term basis had not been prepared. Regulations of the Land Ordinance should be always followed in taking action regarding state lands. Accordingly, in preparing the lease agreement, the approval of the Land Commissioner should be obtained and action should be taken to revise the existing lease agreement timely and to recover due lease rentals. The Ministry of Lands has informed the Devinuwara Divisional Secretary that the said land was acquired by the Ministry of Home Affairs and it cannot be leased out on long-term basis.
- (d) Twenty two plots of the land called Retreat Watta of the Matara Divisional Secretariat had been divided among industrialists 10 perches each and one industrialist had made a request to the Divisional Secretary for remaining plots of land and a sum of Rs. 57,500 had been paid as survey charges. However, a deed of lease on long-term basis had not been prepared until the said institution was closed down in the year 2017. In taking action with regard to state lands, lease agreements should be timely prepared and lease revenue recoverable to the Government, should be recovered. Even though the concurrence of 04 institutions should be obtained for preparing a deed of lease on long-term basis, only the recommendation of the Urban Development Authority had been received and action had been taken to recover ground-lease rentals as this land is owned by the Pradeshiya Sabha.
- (e) In the process of vesting the premises of the Mara/Weraduwa Bandaranayake Vidyalaya which was closed down, in the Temple on 15 February 2012 as a vocational training centre, action had been taken contrary to the Regulation No.200 of the Crown Lands Ordinance and an vocational training centre had not been established even up to the date of audit. According to Condition No.02 of 02 lease agreements entered into between In taking action with regard to state lands, regulations of the Crown Lands Ordinance should be followed. Further, action should be taken to prepare accurate lease agreements and to collect lease Would be submitted immediately after replies for audit observations are received from relevant divisions..

- the Temple and the Chinese company, it had been indicated that payment of lease rentals is not made and the original lease agreement was not made available to Audit even up to now. After the audit, the Chief Incumbent had paid a sum of Rs. 895,000 to the Divisional Secretary and another sum of Rs. 1,790,000 was further recoverable.
- revenue accordingly. Moreover, action should be speedily taken to recover outstanding lease rentals.
- (f) Even though the Inland Revenue Department should recover taxes in terms of Guidelines to be applicable for computation of Pay As You Earn Tax of the lease year 2018/2019, allowance totalling Rs. 830,010 paid to 03 officers in 05 instances in April, May and June 2019, had not been applicable for Pay As You Earn Tax. Computation of taxes should be done accurately. Would be submitted immediately after replies for audit observations are received from relevant divisions..
- (g) Newspaper advertisements for calling for bids relating to constructions of Deiyandara National School wall, buildings of the Maha Manthinda Pirivena and 11 roads of the rural infrastructure development project had been published without preparedness and proper supervision. As such, an extra amount of Rs. 107,525 had been spent to cancel those advertisements and as well as to republish them. In publishing advertisements, action should be taken efficiently and effectively. Would be submitted immediately after replies for audit observations are received from relevant divisions..
- (h) The District Secretary, Matara had vested the Fort Playground without proper approval of the Provincial Land Commissioner and the Land Commissioner General. A public service sports association had been established in the District of Matara in consultation with the District Secretary and maintenance activities of the Playground had been assigned to the said association. Accordingly, revenue totalling Rs. 246,000 received from reserving the Playground relating to the period from 01 January 2019 to 28 February 2020, had been credited to the account of the Sports Association. Even though the District Secretary had decided the fees to be charged in reserving the Playground, a proper approval had not been obtained therefor too. Moreover, reservations had been made by using Letter Heads of the District Secretariat and receipts of the Association had been issued in charging money. Further, register of maintenance, inventory and registers on electricity/water to be maintained relating to In taking action regarding state lands, proper approval should be obtained from relevant institutions. Moreover, revenue rightfully receivable to the Government should be used in a proper manner and action should be taken by considering those revenues only as the revenue of the Government. Relevant registers should be maintained in an updated manner. It has been reported that only the administration and management of the said Playground were assigned. There are 11 public officers as members at present and it has been indicated that a sum of Rs. 6,600 is owned by the Association as life membership fee of them. Moreover, it has been further informed that this revenue will be credited to a separate savings account for maintenance of the Playground by a Memorandum of Understanding. As the District Secretary acts

the said Ground, had not been maintained and the register of reserving the Playground had not been updated properly.

as the Chairman of the pricing committee, another approval is not necessary and relevant officers have been given instructions to update the registers.

2. Financial Review

2.1 Management of Expenditure

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Excess provision of Rs. 8,100,000 had been allocated for the Object No. 262-1-1-0-2509 for which provisions had not been allocated by the Annual Estimate and provision of Rs.2,190,686 had been saved due to failure to complete the relevant project.	Provision made should be utilized for relevant projects.	Envisaged benefits could not be reaped due to non-receipt of imprest from the Treasury.
(b) Excess provision totalling Rs. 6,380,000 had been made for Object Nos. 262-1-1-0-1003 and 262-1-2-0-1003.	Estimating and planning should be done properly and accurately.	Excess provision had been made to pay a monthly allowance of Rs.2,500 to public officers from July 2019.
(c) Estimated provision was inadequate for 07 Objects and as such, expenses had been incurred by transferring provision from other 23 Objects. It ranged from 8 per cent to 47 per cent that is, from Rs. 3,990 to Rs. 22,711,200 out of the said provision.	Estimates should be prepared accurately as per requirements.	Excess provision were transferred due to increase in other allowance, failure to make excess provision and increase in the fuel price with the increase in annual salary.
(d) Savings of provision ranging from 07 per cent to 37 per cent relating to 03 Recurrent Objects and 05 Capital Objects, had been reported.	Estimates should be prepared properly and accurately.	Provision had been saved due to expenditure incurred without a plan and non-receipt of adequate imprest.

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| (e) | Expenses had been incurred by transferring provision to other Objects, ranging from 1.6 per cent to 100 per cent representing from Rs.6,000 to Rs.14,371,000 out of estimated provisions made for 23 Objects. | Estimating, planning and implementing should be carried out properly and accurately. | Provisions for the Object 1401 had been made according to circular instructions of the Department of Railways and savings of other Objects had been properly managed and transferred to use as expenses. |
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2.2 Utilization of Provisions made available by other Ministries and Departments

Out of provisions totalling Rs. 7,781.87 million made available by 28 other Ministries, 19 Departments, Presidential Secretariat and the Office of the Prime Minister for various activities, only a total sum of Rs. 3,846.26 million had been utilized, thus indicating savings of Rs. 3,935.6 million representing 50.57 per cent. The following deficiencies were observed.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) A total sum of Rs. 14,072,072 had been paid under Object No. 155-2-13-6-2509 at two instances for architectural activities of the Matara Riverside Garden Development Project under the Matara Nilwalaeliya Urban Development Project. The following matters were observed in that connection.		
(i) As this project was executed under the Ministry of Megapolice and Western Development, it was not observed that the District Secretary has paid attention on following matters in incurring the said expenses.	Agreement and other documents required to confirm the service provided should be obtained in making payments.	Replies are made available later
<ul style="list-style-type: none"> • Details on service supplied by the relevant Architect, • Recommendations of the Ministry to confirm the service, • Agreement entered into with the Ministry, • Confirmations given by consulting firm on functions performed, • Confirm whether the payments had been made for service provided by relevant Ministry or another institution (UDA), • Computations made as per rates of payment standardized in the year 1996 		

by the Association of Architects for design input value of Rs.772,868,820 of 05 stages of projects according to the Cabinet Memorandum

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| <p>(ii) Even though the District Secretary had forwarded a letter to the Secretary of the Ministry of Finance as to release him from responsibilities in making above payments, replies therefor had not been received and it was observed that the Chief Accounting Officer had not been made aware of in this connection and approval therefor as well had not been obtained.</p> | <p>As a Chief Accounting Officer, it should be forwarded to the Secretary of the Ministry for further action.</p> | <p>Replies are made available later</p> |
| <p>(iii) Seven invoices made available for architecture allowance of Rs. 5,410,081 paid on 23 August 2019 totalled Rs.24,306,500. As such it was observed that it is not reconciled with the value paid.</p> | <p>Action should be taken by finding out differences between the values of invoices and values paid.</p> | <p>Replies are made available later</p> |
| <p>(b) Even though agreements had been entered into for a value of Rs. 16,075,405 for the development of 20 roads under the Matara Nilwala Urban Development Project, 11 roads of those had been abandoned without being completed. Proper action had not been taken against the contractor with regard to breach of agreements.</p> | <p>Action should be taken to minimize losses that could be occurred to the Government by taking steps timely regarding the contractor who had breached agreements and abandoned projects halfway.</p> | <p>Agreements had been cancelled after notifying by the contractor that works of this part cannot be completed due to delay in extending the period of agreements and provisions for continuous projects had been received only on 16 July 2018.</p> |
| <p>(c) An expenditure totalling Rs. 361,933,604 had been incurred as at 31 December 2019 under the Object No. 130-02-08-12-2202 for resettlement of 294 families in the years 2017, 2018 and 2019. The following matters were observed in this connection.</p> | | |

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| (i) | A number of 1,084 families to be resettled in the year 2017 , had been identified in 13 Divisional Secretariats. However, reasons for decrease in the said number as 435 families and 418 families as at 31 December 2018 and 31 December 2019 respectively and details relating to the number of families newly identified annually, had not been maintained by the District Secretariat. | The District Secretariat should maintain an accurate database in an updated manner under proper supervision. | Replies are made available later |
| (ii) | A sum of Rs. 400,000 had been granted to a recipient by the Matara Divisional Secretariat for the purchase of a land. Moreover, out of financial aid granted to another recipient, a land of his son had been purchased at a cost of Rs. 400,000 and another sum of Rs. 500,000 had been obtained by him for constructing a house thereof. However, the said two recipients had not been evacuated from the place of high risk of landslides, where constructions are in progress. | When providing financial aid, attention should be paid to relief provided to the recipient and as well as relevant Financial Regulations and it should be examined whether the objective for which financial aid was granted, had been achieved. | Replies are made available later |
| (iii) | Despite having made recommendations to resettle on a part of a land which was identified as high risk of landslides, belonging to the Thihagoda Divisional, Secretrait, a sum of Rs. 400,000 had been granted to purchase a new land. | Action should be taken according to recommendations made in Geological Survey Reports. | Replies are made available later |
| (iv) | According to the Geological Survey Report, a house of a person, belonging to the Matara Divisional Secretariat had been recommended to reuse after renovations. However, a sum of Rs. 1,600,000 had been granted to purchase another land in medium risk of landslides. | Action should be taken according to recommendations made in Geological Survey Reports. | Replies are made available later |
| (v) | Even though a sum of Rs. 1,558,000 had been granted to a person of the Devinuwara Divisonal Secretariat for the purchase of a land with a house, the deed of the land purchased, had not been made available to Audit. | Necessary initial documents should be accurately obtained for aid granted to the beneficiary. | Replies are made available later |

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| <p>(vi) Matters relating to the project of resettlement of people affected by disasters, for which attention of the District Secretary as well as the relevant Divisional Secretaries had not been paid, are as follows.</p> <ul style="list-style-type: none"> • Evacuation of recipients from high risk areas and the period to be taken for resettlement • Possibility of selling and transferring properties purchased under financial aid • Implementation of recommendations given by Geological Survey Reports • Failure to maintain the register of displaced persons and a register of housing beneficiaries. | <p>Even though it was not revealed by circulars, problems arisen in making resettlements, should be identified and proper measures to be taken thereon should be decided and implemented speedily.</p> | <p>Replies are made available later</p> |
| <p>(d) Four projects for which a sum of Rs.3,750,000 had been allocated for the Devinuwara Divisional Secretariat under the Southern Zonal Development Programme, had not been executed.</p> | <p>Projects should be planned and implemented within the due period.</p> | <p>Projects had to be abandoned due to reasons such as failure in submission of estimates as due, settlement of lands, submission of requirements timely and carrying out constructions earlier.</p> |
| <p>(e) The following observations are made relating to development of the drainage system at Arushiya Mawatha of Weligama with provisions of Rs.1,000,000 made under the Rural Infrastructure Development Programme of the year under review and provisions of Rs.1,000,000 made under continuous projects of Southern Zonal Development Programme 2018.</p> | <p>The Project should be precisely identified and approval should be obtained for revision of estimates.</p> | <p>Observation has been accepted. Rough sketches and limits of the Project have been indicated in the Log Book.</p> |
| <p>(i) Subsequent to entering into agreements on 25 September 2019 for the continuous project, Items of Work in the estimate of Rs.999,844 had been revised without approval.</p> | | |

(ii) The details of contracts currently awarded and contracts executed during the preceding year were not indicated in the detailed contract document of the contractor.	Action should be taken in terms of Guideline 3.9.1 of the Procurement Guidelines.	Observation is accepted.
(iii) The following matters were observed at the spot test carried out on 30 January 2020.	In carrying out works, the standards thereof and the intended objectives should be taken into consideration.	As per the report of the Technical Officer, it had been altered according to the concreted road.
<p>The iron cables used in concrete in two places of the drain had been exposed while the concrete covers were about 05 inches above the height of the road.</p>		
<ul style="list-style-type: none"> • Even though it had been recommended to pay for 92 concrete covers with a thickness of 4 and 5 inches, only 71 covers had been placed on the drain. Twelve more covers had been placed on the shoulders of the road and 09 were not physically existent. 	In making payments, it should be confirmed whether constructions had been carried out according to the prescribed standard in terms of the estimate.	It has been informed that 04 and 08 concrete covers placed on the shoulder area have been properly placed and action will be taken to pay the value of the 09 covers physically non-existent, deducted from the bill.
<ul style="list-style-type: none"> • Even though the drain had been laid with concrete for a distance of about 15 metres without supervision, information thereon had not been presented to Audit. 	In making payments for constructions, it should be confirmed whether constructions had been carried out according to the prescribed standard in terms of the estimate.	As this construction of 15 metres was carried out without making the Technical Officer aware, it has not been included in the bill for payment.
<ul style="list-style-type: none"> • Payments had been recommended without obtaining Quality Test Reports of the 1:2:4 concrete used in works. 	Payments should be made after obtaining the prescribed Quality Test Reports.	It has been informed that in future, the Technical Officers should be made aware of carrying out quality tests for constructions of this type as well.

2.3 Deposit Balances

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Action had not been taken even by 31 December 2019 either to pay the depositors a sum totalling Rs.1,022,296 relating to 34 bid security deposits obtained by the District Secretariat of Matara from 12 June to 31 December 2018 or to take action in terms of Financial Regulation 571.	Action should be taken properly and timely relating to deposit balances.	The relevant depositors could not be paid due to non-receipt of adequate imprests during the year from the Treasury.
(b) Savings totalling Rs.1,955,682 of provisions made for Divisional Secretariats under disaster relief, had been retained in the General Deposit Account.	Action should be taken properly and timely relating to deposit balances.	Action had been taken to settle the balances unsettled by now, in future and to take savings to the Revenue.
(c) The sum of Rs.1,600,000 allocated for a recipient of housing aid whose house had been damaged by 2017 floods of the Athuraliya Divisional Secretariat, had been retained in the General Deposit Account since 07 March 2018.	Action should be taken properly and timely relating to deposit balances.	Instructions had been given to grant only Rs.1,200,000 to one of two persons out of monies allocated for purchase of a land after their relationship was revealed and the balance to be taken to the Revenue.

2.4 Operation of Bank Accounts

Audit Observation	Recommendation	Comments of the Accounting Officer
----- A balance of Rs.4,597,305 had been retained as at 31 December 2019 in the current account by the Pitabeddara Divisional Secretariat.	----- In terms of the Circular, the balance of the cash book should be accurate.	----- Action will be taken to enter this account into a bank account system in which the daily bank balance updates automatically.

3. Operating Review

3.1 Planning

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
----- (a) According to the Annual Action Plan, provisions of Rs.120,700,000 had been made in the year 2019 for constructions of the building (2104). However, a sum of Rs.44,245,750 out of that had been saved by 31 December 2019. That saving had represented 37 per cent of the provisions.	----- Functions should be performed as planned.	----- These monies had been saved due to the contractor's delay in constructions of the Pitabeddara Divisional Secretariat, non-submission of bills despite completion of works of the Thihagoda Divisional Secretariat and failure in granting approval by the Department of Archaeology for constructions of the District Secretariat.

- (b) It had been indicated that the constructions given in detail below had been completed according to the Action Plan. According to the descriptions on expenditure submitted to Audit, savings of provisions were evident. However, bills in hand or details on liabilities payable had not been disclosed in the financial statements.
- The values for which constructions had not been completed according to the Action Plan should be identified and bills in hand or liabilities payable should be indicated as liabilities in the financial statements.
- Even though the constructions of Thihagoda and Dikwella Divisional Secretariats had been completed in the year 2019, provisions have been saved due to non-submission of bills as at 31 December 2019 as a result of defects in constructions, those values having been indicated under 2020 continuous and as works had been completed at an estimated value less than that of the Malimbada Dikwella Divisional Secretariat. As such, it is not required to indicate bills in hand and commitments as liabilities.
- Constructing the building of the Thihagoda Divisional Secretariat
 - Constructing the building of the Dikwella Divisional Secretariat
Remaining works of Phases I and II
 - Constructing the corridor of the Malimbada Divisional Secretariat

3.2 Non-execution of Functions

The following observations are made.

Audit Observation -----	Recommendation -----	Comments of the Accounting Officer -----
(a) Total provisions of Rs.4,000,000 had been saved due to failure in carrying out constructions of the new building of the District Secretariat, as planned.	Functions should be executed according to the Annual Action Plan.	This sum was saved as approval of the Department of Archaeology could not be obtained.
(b) The task of repairing the sports division to the estimated value of Rs.707,000 indicated under Rehabilitation and Development of Buildings (2001) according to the Annual Action Plan, had not been carried out.	Action should be taken to achieve expected results in accordance with the Action Plan.	As the building in which the sports division is functioned belongs to the District Secretariat, this task cannot be carried out due to failure in obtaining provisions from the relevant line Ministry despite inclusion in the Action Plan.

3.3 Delays in Execution of Projects

The following observations are made.

Audit Observation -----	Recommendation -----	Comments of the Accounting Officer -----
(a) Constructing the New three storied Building of the Thihagoda Divisional Secretariat -----		
(i) According to Clause No.17.1 of the agreement, the period of completion of works was 546 days from 28 December 2016. However, extensions of contract had been given in 06 instances without approval. Even though a sum of Rs.120,000 should be charged per day as liquidated damages according to Clause 4.9.1 of the agreement, it had not been so done.	Action should be taken to get constructions completed within the due period. Steps should be taken as well to obtain approval for extension of period and clauses of the agreement should be adhered to.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(ii) Programme for Works which should be presented within 14 days according to Clause 27.1 of the agreement, had not been so done and 2 per cent of the contract value had not been retained as follow up measures therefor, according to Clause 27.4 of the agreement. Moreover, the contractor had not been requested on the advance programme for each month.	The agreement should be complied at all times and in the event of breach of agreement, action should be taken as indicated therein.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(iii) In terms of Clauses 13.1 and 13.2 of the agreement, the insurance policy was not submitted to Audit and it had only been mentioned in the file that the insurance policy had expired by 31 July 2019.	Action should be taken to obtain the insurance policy in terms of the contract agreement.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(iv) Details of staff attendance according to Clause 9.1 under general description of bidding data and contract data in terms of Schedule 5 of the bidding documents, had not been presented to Audit. Moreover, according to the examined Bill No.12, a sum of Rs.151,086 had been provided to be paid to the staff.	Details of staff attached, should be obtained and action should be taken in terms of clauses cited in the agreement before making payments therefor.	Would be submitted immediately after replies for audit observations are received from relevant divisions.

(b) Constructing the new five storied Building of the Pitabeddara Divisional Secretariat

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| <p>(i) The constructions of this contract awarded to a value of Rs.44,785,376 should be completed as at 22 August 2019. However, the physical progress thereof was 10 per cent as at 30 November 2019. Even though the period had been extended once more up to 02 January 2020, attention had not been paid on the ability of completing constructions and the financial losses/damages occurred to the Government.</p> | <p>In extending the period of contract unusually, attention should be paid on the ability of carrying out constructions within the said extended period.</p> | <p>Would be submitted immediately after replies for audit observations are received from relevant divisions.</p> |
| <p>(ii) None of the daily labourers' work register and records on equipment and stock records of the work site had been maintained by the contractor.</p> | <p>Instructions should be given to properly maintain registers and stock records which should be maintained on the work site.</p> | <p>Would be submitted immediately after replies for audit observations are received from relevant divisions.</p> |
| <p>(iii) Even though the National Building Research Organization in their report of 22 October 2019 has warned of a landslide risk in cutting the bank for constructing the building, attention had not been paid therefor.</p> | <p>Measures indicated in the Geological Survey Report should be followed.</p> | <p>Would be submitted immediately after replies for audit observations are received from relevant divisions.</p> |
| <p>(iv) Even though the period of the advance security had been extended up to 31 December 2019, a sum of Rs.11,333,175 (inclusive of VAT) of the advance paid by 30 November 2019, had remained outstanding.</p> | <p>Possible losses to the Government should be identified early and speedy action taken to minimize same.</p> | <p>Would be submitted immediately after replies for audit observations are received from relevant divisions.</p> |

3.4 Procurements

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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<p>(a)(i) As the construction of the new three storied building of the Thihagoda Divisional Secretariat, which was estimated at a value of Rs.100,940,000 exceeds the limit of the Departmental Procurement Committee, a revised estimate had been prepared for Rs.99,971,000. Accordingly, objectives such as maximization of economizing, efficiency and effectiveness expected to be achieved by the procurement process, had not been achieved.</p>	<p>A Total Cost Estimate should be prepared and action should be taken in compliance with instructions in referred Procurement Guidelines</p>	<p>Would be submitted immediately after replies for audit observations are received from relevant divisions.</p>

- (ii) The Technical Evaluation Committee had not awarded the contract for Rs.51,908,831 based on the estimated amount, noting down reasons relating to rejection of other bids and obtaining a cost analysis for cutting down the contract cost by 48 per cent. A cost analysis should be obtained in instances where the cost of the contractor is very much less than the estimated value of the contract. Would be submitted immediately after replies for audit observations are received from relevant divisions.
- (b) An agreement had been entered into on 15 November 2018 for Rs.44,785,376 for constructing the new five storied building of the Pitabeddara Divisional Secretariat, estimated at a value of Rs.73,600,000 and the works thereof had to be completed on 22 August 2019. The following matters were observed thereon.
- (i) A representative of the Department of Buildings which acted as the consulting institute that prepared the engineering estimate had not been called to participate at the evaluation of bids. Moreover, the land relating to constructions had not been inspected and explanations not made on the extent and suitability of the said land. The consulting institute should be called to participate at the evaluation of bids. The relevant land should be inspected by the particular consulting institute prior to preparation of estimates. Would be submitted immediately after replies for audit observations are received from relevant divisions.
- (ii) According to bid opening documents and reports of Technical Evaluation Committee, the contract had been awarded based on the minimum bid of the 06 bids presented and the reasons for rejecting of bids had not been given by the Procurement Committee. In the selection of a contractor, specific reasons thereon should be given. Would be submitted immediately after replies for audit observations are received from relevant divisions.
- (iii) Even though the contractor's cost estimate was 12 per cent or Rs.6,344,705 less than the engineering estimate, a cost analysis thereon had not been obtained. A cost analysis should be obtained in instances where the cost of the contractor is less than the estimated value of the contract. Would be submitted immediately after replies for audit observations are received from relevant divisions.
- (iv) Details of staff attendance according to Clause 9.1 under general description of bidding data and contract data in terms of Schedule 5 of the bidding documents, had not been presented to Audit and action had not been taken relating to non-compliance with the said Clause. Moreover, it was observed that the contract was unusually delayed due to failure in deployment of an adequate number of employees. Adequate and correct information should be obtained on the staff and follow up action should be taken in instances where action is not taken accordingly. Would be submitted immediately after replies for audit observations are received from relevant divisions.

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| (v)The formal insurance policy which should be submitted in terms of Clauses 13.1 and 13.2 of the contract agreement, was not submitted and the period of the insurance policy so submitted, had exceeded. | The insurance policy should be obtained according to the agreement and it should be maintained in an updated manner. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| (vi)According to Clause 27.1 of the agreement, Programme for Works had not been presented and action had been taken contrary to Clause 27.4. Moreover, the updated Programme for Works had not been obtained each month from the contractor. | The Programme for Works should be obtained in terms of the agreement, failing which, follow up action should be taken in accordance with the agreement. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
- (c) A sum of Rs.6,785 million had been approved for implementing 6,542 development projects relating to 27 programmes in the year 2019 by the Matara District Planning Implementation Secretariat and a sum of Rs.1,998 million had been spent therefor. The following matters were observed on the procurement process relating to the said projects.
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| (i) Procurement Guidelines - 2006
A Procurement Plan had not been prepared under procurement preparedness and planning in terms of Guideline 4.2 | A Procurement Plan should be prepared so as to cover all projects. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| (ii)Procurement Guidelines - 2006
An initial meeting had not been held by the combination of the Procurement Committee and the Technical Evaluation Committee and prepared a Procurement Time Schedule in terms of Guideline 2.11.1. | Action should be taken in terms of Procurement Guideline 2.11.1. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| (iii)An attendance register of members had not been maintained for the purpose of reporting in terms of Guideline 2.11.2 of the Procurement Guidelines. | Action should be taken in terms of Procurement Guideline 2.11.2. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |

(iv) In the payment of a sum of Rs.2,529,000 as Procurement Committee/Technical Evaluation Committee allowances for procurement activities carried out in the year 2019 in the Matara District Secretariat for competitive bidding for 44 projects relating to 08 programmes, matters indicated in Guideline 2.9.1 of the Procurement Guidelines had not been fulfilled.	Action should be taken in terms of Procurement Guideline 2.9.1.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
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3.5 Assets Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) A register or an information system on lands identified as state lands and extent of other lands had not been maintained by the District Secretariat or the 11 Divisional Secretariats.	Action should be taken to identify state lands precisely and include them in registers.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(b) In the performance of duties delegated to Grama Niladharis under Land Order No.180, it was observed that performance of functions such as reporting on encroachments and reclamation had been slow due to the unavailability of a data system relating to precise identification of state lands.	Action should be taken to identify state lands precisely and include them in registers.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(c) A number of 194 files had been maintained in 11 Divisional Secretariats relating to long term deeds of lease of state lands while long term deeds of lease were prepared and Revenue was being recovered relating to only about 08 files.	Action should be taken to earn Revenue from lands by carrying out the function of preparing long term deeds of lease timely and under proper supervision	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(d) Even though entering data on state lands to e-Slims information system should be carried out by the end of October 2016, the 07 Divisional Secretariats of Kamburupitiya, Kirinda, Puhulwella, Dikwella, Matara, Malimbada, Hakmana and Thihagoda had not achieved that	Action should be taken in terms of the referred letter and relevant functions should be speedily completed.	Would be submitted immediately after replies for audit observations are received from relevant divisions.

- target even by 11 November 2019.
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| (e) | The process of acquisition of 04 lands of 14 acres and 28.9 perches in extent had been completed by paying a sum of Rs.70.7 million as compensation in the years 2014 and 2015 under the Expansion of Villages Programme with the objective of distributing among persons without lands of the Devinuwara Divisional Secretariat. However, those lands had remained idle even by 30 October 2019 without being utilized for the purpose of acquisition. | In carrying out functions relating to lands, follow up action should be taken timely and speedy action taken thereafter. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| (f) | According to documents of registering persons without lands prepared in terms of Circular No.2008/4 of 20 August 2008 of the Land Commissioner General, 11,033 qualified persons of 11 Divisional Secretariats were identified and adequate lands (except for the Divisional Secretariats of Matara and Devinuwara) were not available in each Divisional Secretariat Division to distribute among applicants. As such, attention had not been paid to measures mentioned in 2.3 of the aforesaid Circular. | Action should be taken as per Circular instructions. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |

3.6 Losses and Damage

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Future measures had not been taken on 03 motor vehicle accidents totalling Rs.343,435 in terms of Public Finance Circular No.02/2016 of 12 February 2016.	Action should be taken as per the referred Circular.	It has been indicated that this situation has arisen due to failure in reporting the actual loss of one motor vehicle, incomplete trial of another motor vehicle and non-receipt of the final report of the Board of Inquiry.

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| (b) | A driver had been interdicted due to 02 motor vehicle accidents occurred as a result of the driver's running of the cab vehicle on 01 January 2018 belonging to the District Secretariat without obtaining permission. Even though a period over 02 years had lapsed after occurrence of the accident, taking action to write off from books/ recover the total loss of Rs.882,394 in terms of Financial Regulations and taking action against the responsible parties relating thereto, had been delayed continuously. However, the relevant Driver had been retired on 21 November 2019. | Speedy action should be taken in terms of referred Financial Regulations. | The final report had been received in terms of Financial Regulation 104(4) and future action would be completed promptly. |
| (c) | Action had not been taken by the District Secretary even in the year under review to write off the damage totalling Rs.102,300 sustained by 03 Divisional Secretariats due to floods that occurred in the year 2017. | Prompt action should be taken relating to losses and damages. | The delay in submission of Preliminary Reports by the Divisional Secretary of Akuressa had resulted in this and instructions have been given to prevent such situations in future. |
| (d) | The losses and damages totalling Rs.16,026,607 as at 31 December 2019, except for the motor vehicle accident, was being brought forward for a period between 02 and 36 years. However, action had not been taken to write off or to recover the said amount. | Prompt action should be taken relating to losses and damages. | As such a situation has arisen due to non-conclusion of trials, delay in reports of Financial Regulation 104(4) and unavailability of reports in certain files, speedy action will be taken in future. |

3.7 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) A land in extent of 02 Roods and 11 perches of the Weligama Divisional Secretariat had been leased out under a thirty year lease agreement and 30 years of leasing out have been completed as at 09 August 2017. However, action had not been taken to renew the lease agreement or to recover lease rentals after the year 2017.	Action should be taken to renew the lease agreements timely and to recover lease rentals.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(b) The land of 02 acres and 19 perches in extent belonging to the eastern and western divisions of Madiha in the Matara Divisional Secretariat Division, on which the white coir factory was operated, had been acquired by the Government in terms of Acquisition of Lands Act of 1976. However, the said file had not been submitted to Audit. The following observations were made in this connection.		
(i)The Samurdhi Maha Sangam Office constructed by expending a sum of Rs.2,139,000 by the Samurdhi Authority on a land of 01 Rood and 36 perches in extent had functioned for a period of 18 years. However, the Divisional Secretary had not granted formal permission therefor or vested the property.	Action should be taken according to a proper methodology which should be adhered to, in vesting of state lands.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(ii)Even though the Samurdhi Maha Sangam Office had been functioned in another building since the year 2015, the Divisional Secretary had not taken action to vest the aforesaid land and buildings.	Action should be taken to vest idle lands and buildings timely and to use them effectively.	Would be submitted immediately after replies for audit observations are received from relevant divisions.
(iii)The Divisional Secretary had taken action, contrary to the objective, to vest the land with the Samurdhi Authority as well as to the Chief Ministry of Southern Province without formal approval of the Commissioner General of Lands.	In vesting of state lands, approval of the Commissioner of Lands should always be taken.	Would be submitted immediately after replies for audit observations are received from relevant divisions.

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| (c) | A total of Rs.4,082,211 had been spent reportedly as expenditure on installation charges for the elevator installed in the Matara Divisional Secretariat, on maintenance and on service charges. However, the above amount was observed as a fruitless expenditure as the elevator is inoperative from the date of opening the new office in March 2015 up to now. | Public monies should be made use of effectively. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| | (i)According to the service agreement that existed, a register or notes had not been maintained by the Divisional Secretariat relating to the number of times serviced, dates of maintenance and extra services. | Registers should be maintained properly in an updated manner. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |
| | (ii)Before paying the bills relating to this elevator, a report on its function had not been obtained from the Divisional Secretary and the function had not been taken into consideration before releasing 10 per cent retention money. | The function of the elevator should be accurately tested and obtained a report before making payments. | Would be submitted immediately after replies for audit observations are received from relevant divisions. |

4. Achievement of Sustainable Development Goals

Audit Observation	Recommendation	Audit Observation
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In the examination of the preparedness in achieving goals and targets in terms of the 2030 Agenda of the United Nations on sustainable development, the District Secretariat had not paid attention on the Agenda 2030 on sustainable development in the year 2019. Moreover, action had not been taken to identify sustainable development goals and targets up to now.	Action should be taken to identify sustainable development goals and targets for the year 2019.	Replies will be submitted later.

5. Good Governance

5.1 Rendering of Services to the Public

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) The District Secretariat had not designed a web site and prepared a methodology for making necessary awareness and receiving public complaints therefrom.	Action should be taken to create a web site.	Replies will be submitted later.
(b) A register on public complaints had not been maintained relating to complaints made by the public.	A register on public complaints should be maintained.	Replies will be submitted later.