

## Head-276- District Secretariat, Badulla

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### 1. Financial Statements

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#### 1.1 Qualified Opinion

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The audit of the financial statements of the District Secretariat, Badulla for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The summary report containing my comments and observations on the financial statements of the District Secretariat, Badulla was issued to the Accounting Officers on 30 May 2019 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report relevant to the District Secretariat, Badulla was issued to the Accounting Officer on 22 May 2018 in terms of Section 11 (2) of the National Audit Act No. 19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the District Secretariat, Badulla as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

#### 1.2 Basis for Qualified Opinion

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

#### 1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

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

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.

In terms of the Sub-section 38 (1) 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 systems and accordingly, make any alterations as required for such systems to be effectively carried out.

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

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, 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, misrepresentations, 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 communicated with the Accounting Officer regarding, the other matters, significant audit findings, including any significant deficiencies in internal control that I have identified during my audit.

## 1.5. Report on Other Legal and Regulatory Requirements

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I express the following matters in accordance with the Section 6 (d) and the Section 38 of National Audit Act, No. 19 of 2018.

- (a) Since there was no need for Badulla District Secretariat to prepare the financial statements for the preceding year, it could not be stated that the financial statements presented was consistent with the preceding year.
- (b) Since there was no requirement for Badulla District Secretariat to prepare the financial statements for the preceding year, recommendations on the financial statements had not been made.

## 1.6 Comments on the Financial Statements

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The following observations are made in this connection.

### (a) Statement of Financial Performance

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In terms of State Accounts Circular No.267/2018 dated 21 November 2018, the revenue of Rs.153,872,368 was collected by the District Secretariat on behalf of the other Revenue Accounting Officers had not been stated as the other receipts in the Statement of Financial Performance.

### (b) Cash Flow Statement

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The following deficiencies were observed.

- (i) The recovery of advances to public officers and payment of loan advances had not been stated under the investment activities.
- (ii) Although the District Secretariat had not engaged in financial activities, a sum of Rs.9,733,420 had been stated as increase in the deposits and other activities of the financial activities.

(c) Statement of Financial Position

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 The following observations are made in this connection.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(i) In the Statement of Financial Position, a sum of Rs.2, 407.11 million had been stated as the value of non-financial assets. The Board of Survey activities of the year under review had not been completed even by 31 December 2018. Since the schedules on those assets had not been furnished, the assets indicated in the financial statements could not be verified satisfactorily.	Action should be taken in accordance with the State Accounts Circular No.267/2018 dated 21 November 2018.	Since the post of District Secretary had fallen vacant, a delay occurred in filling the above vacancy. Directives are being given at present.
(ii) Value of 11 assets belonging to the District Secretariat had not been assessed and brought to account.	Action should be taken in accordance with the State Accounts Circular No.267/2018 dated 21 November 2018.	Necessary arrangements are being made relating to the valuation of assets.
(d) Non-compliance with Laws, Rules and Regulations		

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 Instances of non-compliance with Laws, Rules and Regulations observed at the audit test checks are analysed below.

Reference to Laws, Rules and Regulations	Observations Value Rs.	Non-compliance	Recommendation	Comments of the Accounting Officer
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(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka				
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Financial Regulation 715 (2)	35,172	Since the officers who are in-charge of the tasks relating to	Action should be taken in terms of F.R.715 (2)	Instructions have been given to conduct an inquiry according

the Stores had not properly maintained stores activities, there was a shortage of 22 stock items of the Divisional Secretariat, Haputhale.

to the Financial Regulation 104.

(b) Pension Circulars

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Circular No.08/2010 9,194,037  
dated 07 the September  
2010

Without being Action should be  
complied with the taken in  
provisions in the accordance with  
circulars, 05 the Pension  
Divisional Circular  
Secretariats had No.08/2010 dated  
excessively paid the 07 the September  
Cost of Living 2010.  
Allowance in 45  
instances.

All recoveries of the Divisional Secretariat, Haliela are properly carried out and due to revising the salary of the Army, overpayments have been made in the Divisional Secretariat, Haputhale. The Divisional Secretariats, Rideemaliadda and Passara are taking measures to prevent these shortcomings from occurring in the future and the Uva Paranagama Divisional Secretariat has informed that it will initiate recoveries once such overpayments are disclosed.

(c) Circulars of the Ministry of Social Empowerment and Welfare.

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Circular No.1/2016  
dated 12 January 2016. 64,300

Details on the deaths of the beneficiaries had not been properly documented While taking action in terms of Paragraph 2.7 of the Circular,

The Divisional Secretariats have informed that they will take steps to

and there were erroneous prevent such  
 delays in informing payments should shortcomings from  
 them to the be avoided. occurring in future.

Divisional  
 Secretariat, as well.  
 Hence, even after the  
 death of the  
 beneficiaries,  
 allowances had been  
 excessively paid to  
 their representatives  
 in 19 instances  
 relating to 04  
 Divisional  
 Secretariats.

336,300

There observed 32 Action should be The Divisional  
 instances relating to taken in Secretariats have  
 03 Divisional accordance with informed that they  
 Secretariats that the the Paragraph 2.14 will take steps in  
 name of the of the Circular. accordance with the  
 beneficiary had not circulars in future.  
 been eliminated from  
 the Register of  
 Allowances, despite  
 being not claimed  
 the allowance for  
 more than a period of  
 03 months. As a  
 result, the parties  
 entitled to receive the  
 allowance had been  
 deprived of the  
 opportunity to claim  
 such allowances.

(d) Circulars of the Sri  
 Lanka Women's Bureau

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Paragraph 2.6 of the 698,062  
 Guideline-iv on the  
 Implementation of  
 Revolving Loan  
 Programme.

Eighty seven In terms of The Divisional  
 beneficiaries relevant provision in the Secretariats are taking  
 to 02 Divisional Circular, loan steps to recover those  
 Secretariats had should be loans.  
 defaulted the recovered on due

payment of loan on date.  
due date during the  
period from the year  
2012 to 2018.

(e) Irregular Transactions

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The following observation is made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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A cash balance of Rs.10,568,504 remained as at 30 the June 2018 relating to 03 fixed, current, and savings bank accounts maintained in respect of the Regional Distance Education Training Centre in Badulla District and that cash balance had not been stated in any financial statement.	The balances available in the bank accounts should be shown in the financial statements.	The Ministry of Public Administration and Management has been notified to take necessary steps to settle the money available in bank accounts.

2. Financial Review

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2.1 Utilization of Provisions Made by Other Ministries and Departments

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The following observations are made on the utilization of provisions made by other Ministries and Departments for the District Secretariat.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(a) <u>Ministry of National Policy and Economic Affairs – Special Program on developing the rural infrastructure facilities</u>		
(i) In making payment for shuttering works of the construction projects, the Divisional Secretariat,	Payments should be made based on the prescribed specifications and rates.	Correct rates have been used.

Bandarawela had made such payments based on the rates which were not applicable to the works completed. As such, a sum of Rs.40,133 had been overpaid.

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|-------|--|--|---|
| (ii)  | Despite the availability of access roads for transporting construction materials to the project site, 02 Divisional Secretariats had implemented 02 projects to carry such materials to the sites by means of human labour and thereby, Rs.85,203 had been overpaid. | In the preparation of estimates, it should be done whilst giving due regards to economy and taking into consideration the physical conditions. | It has been notified that the access road was not in a suitable condition for transportation. |
| (iii) | Since the payments for the project works had been made based on the other rates instead of the prescribed rates, 02 Divisional Secretariats had excessively paid Rs.714,563 for 07 projects.   | Prescribed specifications and rates should be used.  | An overpayment had not been made and the above matter had been mistakenly stated.             |

(b) Ministry of Fisheries and Aquatic Resources Development- *Wewak Samaga Gamak Programme.*

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|------|---|--|---|
| (i)  | For the excavation of 450 cubic meters of soil in approved quality required for the road construction project executed by the Divisional Secretariat, Mahiyanganaya, estimates had been prepared including higher rates than the prescribed rate. As such, a sum of Rs.158,240 had been overpaid. | In the stages of preparing, examining and approving the estimates, the accuracy as well as appropriateness of the estimate should be examined. | In the preparation of estimates, the above quantity of soil had been mistakenly included therein and the actual quantity of soil had been stated to be 287.72 cubic meters. |
| (ii) | Since payments had been made including a higher transport cost than the cost estimated for the transportation of soil exceeding 200 cubic meters, a sum of Rs.179,913 had been overpaid in respect of 02 projects implemented by Mahiyanganaya Divisional Secretariat.                            | Estimates should be prepared correctly and payments should be made accordingly.  | It has been informed that a low rate than 200 cum had been used owing to a mistake and correct steps will be taken in future.   |



(c) Ministry of National Policy, Economic Affairs, Resettlement and Rehabilitation, Northern Province Development and Youth Affairs

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Gamperaliya- Rapid Rural Development Programme-2018  
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| (i) A sum of Rs.26,882 had been overpaid in respect of using reinforced steel bars for a project carried out by the Divisional secretariat, Rideemaliyadda.  | Payments should be made after correctly examining the works completed.   | It has been notified that an overpayment had not been made.   |
| (ii) For fixing shuttering along either side of the roads relating to 10 road concreting projects and removing them on completion of the works, the Divisional Secretariat, Rideemaliyadda had used a higher rate instead of using the minimum cost rate. As such, a sum of Rs.60,622 had been overpaid. | Specifications and the rates under a minimum cost should be used.  | It has been informed that constructions were carried out under heavy rain conditions and the places were with muddy areas and as such, the above rate was used.   |
| (iii) Since the rates applicable to mixing concrete at 1:2:4 ratio by the machines had not been used for 03 road concreting projects implemented by a Divisional Secretariat, a sum of Rs.22,059 had been overpaid.  | Specifications and the rates under a minimum cost should be used.  | It has been informed that since the rural societies which had carried out the above projects did not have the relevant machines, those machines had to be obtained on rent and as such that rate had to be used.                                      |
| (iv) A sum of Rs. 270,000 had been paid in respect of utilizing a compressor of 10 tons for 07 road construction projects by the Divisional Secretariat Rideemaliyadda. Nevertheless, adequate evidence was not furnished to Audit to establish that the said compressor had been used.                  | In using a specific item, estimates should be prepared giving due regards to the economy after obtaining recommendations from the parties responsible. | It has been informed that according to the prior experience, roads can be used over a longer period by compressing the road with a compressor of 10 tons and as such, compressor of 8-10 tons has been used for the construction of roads up to date. |

## 2.2 Issuance and Settlement of Advance

### Reconciliation Statement on Advances to Public Officers Account

The following observations are made.

Audit Observations	Recommendations	Comments of the Accounting Officer
The balance of the Advances to Public Officers Account as at the end of the year under review amounted to Rs.3.69 million. Out of that, a balance of Rs.1.85 million had continued to exist for more than a period of 03 years. The District Secretariat had failed to recover those balances even by the end of the year under review.	Action should be taken in accordance with the Section 4 of Chapter XXIV of the Establishments Code and the National Budget Circular No.118 dated 11 the October 2004.	It has been informed that measures are being taken to recover the loan balances that remained for more than 03 years and less than 05 years relating to 02 Divisional Secretariats, discussions were conducted with the Chief Secretary regarding the recovery of loan balances that remained receivable for more than 10 years from the Uva Provincial Council, and steps are being taken to recover the other loan balances relating to 04 Divisional Secretariats.

## 2.3 Deposit Balances

The following observations are made on the balances of the Deposit Balances.

Audit Observations	Recommendations	Comments of the Accounting Officer
(i) The balance of the Deposit Account by the end of the year	Action in terms of Financial Regulation 571 should be taken	Deposits of Rs.107,011 have been settled and

under review amounted to Rs.248.28 million. Out of that, deposit balance of Rs.3.27 million had continued to exist for more than a period of 03 years, whereas action in terms of Financial Regulation 571 had not been taken on those balances.

in respect of lapsed deposits.

instructions have been issued to take steps in terms of Financial Regulation 571 on deposits of Rs.923,600. Out of the deposit of Rs.607,271, a sum of Rs.506,525 has been settled. Action will be taken to send the balance of Rs.100,745 to the relevant Department and the balance of Rs.2,176,899 being retention money relating to the construction of District Secretariat Building, that amount has been retained for the repairs.

(ii) Action in terms of Financial Regulation 571 had not been taken in respect of 18 deposits older than 02 years totalling Rs.759,855 relating to 03 Divisional Secretariats.

Action in terms of Financial Regulation 571 should be taken.

The Divisional Secretariat, Passara has informed the relevant parties and the Divisional Secretariat, Uva Paranagama has prepared the lapsed deposit registers. The Ella Divisional Secretariat has notified that they will take action to settle those balances in future.

(iii) Provisions of 35 deposits totalling Rs.2,228,863 granted to 06 Divisional Secretariats by other Ministries and Departments during the period from 2016 to 2018 had been retained in the Deposit Account without being used for the relevant purpose.

Action should be taken to carry out the relevant task immediately after the receipt of provisions.

Divisional Secretariats have settled a portion of the above provisions at present and action will be taken to settle the balance in future.

### 3. Operating Review

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#### 3.1 Failure to Obtain the Expected Outcome

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There observed instances where, the expected outcome of some projects implemented by the District Secretariat, Badulla had not been achieved.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(i) Although Divisional Secretariat, Haldummulla had completed the Ussella Weekly Fair Development Project at a cost of Rs.494,890, it remained idle without being using for any purpose even by 19 October 2018.	Requirements and objectives of the beneficiaries should be properly recognized and accordingly, projects should be planned and implemented so as to achieve such objectives.	It has been informed that this project has been assigned to the Chairman of the Haldummulla Pradeshiya Sabha.
(ii) With the objective of ensuring security in the Ella town, the Divisional Secretariat, Ella had completed the project of installation of a CCTV Camera system on 30 December 2016 at a cost of Rs.1,078,890. Physical inspections thereon had been conducted on 02 occasions in the year 2017 and 2018, whereas that project had remained without functions in the above 02 instances.	Requirements and objectives of the beneficiaries should be properly recognized and accordingly, projects should be planned and implemented so as to achieve such objectives.	It has been informed that installation of the camera system will be carried out in consultation with the relevant parties in future.
(iii) Out of the provisions made by the Ministry of Home Affairs to construct the <i>Nila Sevana</i> building at the Welimada Divisional Secretariat, the relevant construction had been completed at a cost of Rs.1,994,000 on 29 December 2017. That building remained idle even by 11 October 2018 without being utilized.	In the preparation of estimates, the practical situation should be taken into consideration and estimates should be prepared to suit to such condition.	It has been informed that action will be taken to expeditiously bring that building into suitable condition and thereby achieve the expected objectives.

### 3.2 Delays in the Implementation of Projects

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The following observation is made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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For the implementation of a project, the Divisional Secretariat Uva Paranagama had entered into an agreement with a contractor on 25 September 2018 to complete the project at Rs.1.94 million. Nevertheless, project activities had not been commenced even by 03 October 2018.	In the preparation of estimates, the practical situation should be taken into consideration and estimates should be prepared to suit to such condition.	It has been informed that the tiles in the prescribed standard could not be found and therefore an extension had been granted.

### 3.3 Projects Without Progress Despite Release of Funds

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The following observations are made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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Two Divisional Secretariats had implemented 02 projects by spending sums totalling Rs.427,117. Nevertheless, the activities of those projects had not been carried out even by 02 July 2018 and 22 January 2019.	Payments should be made only after the completion of relevant work or service.	The contractor has been informed to complete these shortcomings and the Bandarawela Divisional Secretariat has informed that the retention money will not be paid until the work is completed. The Divisional Secretariat, Haputale has informed that payments were made depending on the reliability regarding the completion of the project and the project has been completed at

present.

### 3.4 Assets Management

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The following observations are made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(a) Settlement of issues on the registered ownership of the Government owned vehicles

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Action had not been taken for the transfer of ownership of 04 vehicles relating to 03 Divisional Secretariats even by 31 May 2019 as required by the Assets Management Circular No.02/2017 dated 21 December 2017 of the Deputy Secretary to the Treasury.

Action should be taken in accordance with the provisions in the Circular.

The Divisional Secretariat, Mahiyanganaya has been instructed to take action in accordance with the Circular and the Redeemaliyadda Divisional Secretariat has notified to the Department of Motor Traffic to expedite the transferring activities. The Divisional Secretariat, Ella has notified that necessary steps will be taken and reported to that effect.

(b) Failure to carry out maintenance and repairs of assets

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(i) The Divisional Secretary's official quarters of the Haliela Divisional Secretariat comprising 1647 square feet

Action should be taken to carry out repairs of the assets within due period.

It has been informed that the carrying out repairs is not economical and that

floor area had not been occupied by any officer after the year 2009. As the repairs had not been done, that building remained decaying and it had been used as a stores for keeping various items and files.

building was used to store the goods/equipment removed from the old building since a part of which was demolished for the construction of new building.

(ii) A Cab belonging to the Divisional Secretariat, Redeemaliyadda had been removed from the use since year 2015 and it remained decaying at the office premises without going for necessary.

Action should be taken to carry out repairs of the assets within due period.

It has informed that the Examiner of Motor Vehicles had stated that further repairs were ineffective and relevant future steps will be taken after the ownership of the Cab is transferred.

(c) Failure to Assure Security of the Assets

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Although a Cab belonging to the Divisional Secretariat, Redeemaliyadda which had met with accident had been referred to the relevant agency for repairs, it had been retained at the agency premises for over a period of 01 year and 06 six months without carrying out repairs.

Steps should be taken to ensure the security of the Government assets.

Since the inquiries are not concluded, required approval has not been grated for the repairs.

3.5 Losses and Damages

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The following observations are made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(i) A van belonging to the District Secretariat had met with an accident on 08 July 2014 and a loss of Rs.191,623 had incurred due to the above accident. A	Action should be taken in terms of Financial Regulations 103, 104 and 109.	This matter was discussed at the Audit and Management Committee Meeting (03.05.2019) and

sum of Rs.138,369 of the above loss had been recovered from the relevant insurance company and the balance of Rs.53,263 had not been recovered from the responsible party.

- (ii) Losses totalling Rs.8.86 million had been incurred as a result of 11 vehicle accidents caused during the period from the year 2008 to 2018 relating to the District Secretariat and 05 Divisional Secretariats. Action had not been taken to recover the losses or write off it from books while being taking steps in accordance with the Financial Regulation 104 (4)

Action should be taken in terms of Financial regulation 104.

necessary instructions have been issued to appoint a Board of Inquiry again.

It has been informed that although the approval of the Ministry was sought for the Board of Inquiry appointed for the conduct of inquiry on the accident caused to the Cab belonging to the Ella Divisional secretariat, such approval has not been received as yet, assessment report on the accident caused to the Cab belonging to the Uva Paranagama has been obtained , a court case is in progress relating to the accident caused to the Cab belonging to the Ella Divisional Secretariat, a Board of Inquiry will be appointed again relating to the accident caused to the vehicle belonging to the District Secretariat and future steps will be taken after determining the responsible parties, a Board of Inquiry has been appointed relating to the accident caused to the Cab of Uva Paranagama Divisional Secretariat and inquiries relating to the final report on losses and damages under F.R.104 (4) is being conducted



on accidents caused to another 06 Cabs.

### 3.6 Management Weaknesses

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The following observations are made.

Audit Observations	Recommendations	Comments of the Accounting Officer
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(i) As a result of failure in paying proper attention on the laws, rules, circulars, instruction letters on the computation of pension which are subjected to change from time to time and due to the computation errors, pension of Rs.17,639,557 had been overpaid to 84 pensioners of 07 Divisional Secretariats.	The amount overpaid should be recovered and pension should be correctly paid in accordance with the circular provisions.	It has been informed that 04 Divisional Secretariats had paid Army salaries and Cost of Living Allowances without knowing on the circular instructions, recovery of overpayments made by another Divisional Secretariat has been commenced and action will be taken to prevent these issues from occurring in future.
(ii) Since the death of a pensioner whose pension was paid by the Divisional Secretariat, Passara had not been reported to the Divisional Secretary by the Grama Niladhari, a sum of Rs.61,622 had been overpaid in respect of a dead pensioner. A sum of Rs.36,622 of the above amount had further remained recoverable even as at 31 May 2019.	A methodology should be introduced to inform the Divisional Secretariat on a death of a pensioner immediately after the occurrence of the death.	It has been informed that steps have been taken to recover the amount thus overpaid from the heirs of the dead pensioner and a sum of Rs.29,800 has been recovered up to 15 August 2018 and request letters have been referred to recover the balance of Rs.36,622.
(iii) Despite being properly informed the Divisional Secretariat, Uva Paranagama on the death of a pensioner whose pension was paid by the above Divisional	Immediately after the receipt of information on the death of a pensioner, the relevant subject clerk should be informed to suspend the payments forthwith	It has been informed that the payment has not been made, although the amount has been banked and after obtaining that

Secretariat, without being taken and necessary steps should be sum, it has been relevant measures, a sum of taken with regard to the remitted to the Rs.353,738 had been paid as the negligence of duty. Department of Pensions. pension of the dead pensioner from the month of May 2017 up to April 2018.