

## **Head 311- Department of National Physical Planning**

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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 Department of National Physical Planning 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. According to the Section 11 (1) of the National Audit Act No.19 of 2018, the summarised report which included my comments and observations on the financial statements of the National Physical Planning Department had been presented to the Chief Accounting Officer on 27 May 2019. As per the Section 11 (2) of the National Audit Act No.19 of 2018, the annual detailed Management Audit Report was issued to the Accounting Officer on 27 May 2019. This report is submitted to the Parliament as per the Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the Section 10 of the National Audit Act No. 19 of 2018.

In my opinion, except for the effects of the matters described up to paragraph 1.6 of my report, the financial statements give a true and fair view of the financial position of the National Physical Planning Department 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 Responsibilities of Chief Accounting Officer and the Accounting officer for the Financial Statements**

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The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and 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 Section 16(1) of the National Audit Act No. 19 of 2018, the Ministry 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 Ministry.

As per the Sub Section 38(1) (c) of the National Audit Act, the Chief Accounting Officer should assured to prepare and maintain an effective internal control system for the financial control of the Ministry and the progress of the system should be reviewed timely. Accordingly amendments should be made as to maintain the system effectively.

#### **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 judgement 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 Departments' 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 and Regulatory Requirements

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Section 6 (d) of the National Audit Act, No. 19 of 2018 includes specific provisions for following requirements.

There was no requirement of preparing financial statements by relating to the previous year. Hence it could not be stated that the financial statement for the previous year were correspond with the financial statement for the year under review.

## 1.6 Comments on Financial Statements

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### 1.6.1 Non- compliance the financial statements with circular instructions

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Even though the financial statements should be prepared in terms of the State Accounts Circular No.267/2018 dated 21 November 2018, in the following instance that requirement had not been followed.

Audit Observation	Recommendation	Comment of the Accounting Officer
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According to paragraph 3.3 of the circular, in reporting non – financial assets, main ledger balances of the related assets were not totaly with the individual balances of the assets, the reconciliation should be done though Journal Entries. However, the expenditure included in the capital Ledger of the Department amounting to Rs.8,894,897 had not been accounted as an financial assets.	The transactions should reported according to the Circular instructions.	2001, it had not been added to the non – financial assets. 202, 2003 - action had been taken to account them as non – financial assets.

### 1.6.2 Statement of Financial Position

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The following observations are made.

Audit Observation	Recommendation	Comment of the Accounting Officer
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(a) The purchase of office chairs in the year 2017 and cost of demarcation of sites amounting to Rs.5,161,274 had been accounted as acquisition of the	The purchases in the year 2017 should be adjusted to the opening balance of the year under review.	The corrections had been made.

year 2018.

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| (b) | The revalued assets in the year 2017 totalling Rs.5,677,224 had been accounted as the assets purchased in the year under review.  | The revaluations made in the preceding year, should be adjusted to the opening balance of the year under review. | As that was unable to adjusted in the accounts in 2017, it had been recorded as the addition of the year 2018.                |
| (c) | According to the final accounts of the year 2017, a GIS computer software balance amounting to Rs.3,832,191 was shown under object No.2502. However, a computer software balance had not been included to the accounts.   | The assets of the Department should be accurately accounted.   | Non-financial assets had not been added to the CIGAS programme.   |
| (d) | The assets included in the opening balance of the non – current assets of the year 2018 amounting to Rs.18,578,138 had been valued by a Committee, comprising with Department’s officers and brought to the accounts. However, a common criterion had not been used by the Committee relating to the rupee value of the similar assets. Action had not been taken to report that matter to the Comptroller General of the Treasury. | A common criterion should be prepared for valuation of assets.   | Considering the life cycle and present condition of the assets, the value of the assets had been determined by the committee. |
| (e) | Three rest rooms and a vehicle park belonging to the Department had not been valued and brought to the account.   | The assets of the Department should be accurately accounted.   | Due to the lack of plans/ deeds and ownership certificates, the properties could not be valued.                               |

### 1.6.3 Reconciliation statement of the Advances to the Public Officers Account

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The following observation is made.

Audit Observation	Recommendation	Comment of the Accounting Officer
<p>The debtor balances as at 31 December 2018 for over 5 years amounted to Rs.111,551 and the debtor balances older than 2 years and 1 years amounting to Rs.311,640 and Rs.501,585 respectively.</p>	<p>According to the Circular instructions, transferring and recovering activities should be regularise.</p>	<p>The Treasury approval had been requested to written – off the balances over 5 years. The instalments of other debtor balances are being recovered.</p>

### 1.6.4 Registers and Books not being maintained

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It was observed in sample audit test that certain registers mentioned below had not been maintained by the Department whilst certain registers had not been maintained up to date.

Audit Observation	Recommendation	Comment of the Accounting Officer
<p><b>(a) Fixed Assets Register</b></p> <p>In terms of the Treasurer Circular No.842 dated 19 December 1978 and the Department of Management Audit Circular No.DMA/2009(2) dated 01 September 2009, the fixed assets registers had not been maintained and the fixed assets register maintained for lands and buildings had not been updated.</p>	<p>In terms of the Treasury Circular No.842 dated 19 December 1978 and Department of Management Audit Circular No.DMA/2009(2) dated 01 September 2009, and as per appendix 11 of Financial Regulation 502(2) the Fixed Assets Registers should be maintained.</p>	<p>Those Registers are being prepared.</p>
<p><b>(b) The fixed assets register for computer accessories and software</b></p> <p>In some of the instances, the introduced forms had not been filled and signed with fixing the official stamp by the supplies in terms of paragraph 03 of the Treasury Circular No.IAI/2002/02 dated 28 November 2002.</p>	<p>In terms of the Treasury Circular No.IAI/2002/02 dated 28 November 2002, a fixed assets register for computer accessories and software and related forms should be maintained.</p>	<p>Action has been taken to filling the forms forwarding the suppliers according to the circular instructions.</p>

### 1.6.5 Assurance which should be given by the Accounting Officer

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According to the provisions of Section 38 of the National Audit Act No. 19 of 2018, even though assurance should be given by the Accounting Officer for following matters, actions had not been taken accordingly.

<b>Audit observation</b>	<b>Recommendation</b>	<b>Comments of the Accounting Officer</b>
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(a) The Accounting Officer should be ensured that an effective internal control system had been prepared and implemented for the financial control of the Department and the effectiveness of the system should be reviewed from time to time and necessary amendments should be made in order to maintain the system effectively. Further those reviews should be made in writing and copies of such reviews should be presented to the Auditor General. However statement had not been presented to audit to prove that such reviews had been done.	Actions should be taken as per the provisions of the Section 38 of the National Audit Act No. 19 of 2018.	Action will be taken according to the requirement.
(b) The Accounting Officer should ensure that annual and other financial statements were being prepared within required period of time and in addition to that, even though the Accounting Officer should be responsible for submission of annual reports relating to the audited entity to the Parliament. Due to the observations in the paragraph 3.6 of this report this requirement had not been fulfilled.	-do-	The performance report for the year 2017 had been furnished to the Ministry on 31 May 2018. The report will be furnished on time in future.

### 1.6.6 Non - Compliance with Laws, Rules and Regulations

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The following observations are made.

#### Observation

Reference to Laws, Rules and Regulation	Non – Compliance	Recommendation	Management Comment
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The Financial Regulation of the Democratic, Socialist, Republic of Sri Lanka			
(a) Financial Regulation 1647	Vehicle repairs, services, fuel testing and spare parts had not been entered the Log Book records and not updated.	According to the referred regulation action should be taken.	Log Books had been updated after being examined the fuel consumptions.
(b) Financial Regulation 371(2) and the Public Finance Circular No.3/2015 dated 14 July 2015	(i) Advances amounting to Rs.475,029 had been given to non – staff officers in 53 instances.	According to the referred regulation action should be taken.	This had been resolved now.
	(ii) The advances obtained in 26 instances amounting to Rs.297,934 had been settled after delaying 20 to 97 days.	According to the referred regulation action should be taken.	This had been resolved now.

## 2. Financial Review

### 2.1 Revenue Management

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The following observation is made.

Audit Observation	Recommendation	Comment of the Accounting Officer
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The outstanding income of the Department as at end of the year under review for the boarding at Circuit Bangalows amounted to Rs.278,500. Of the outstanding	The process of recovering of arrears income should be efficiently conducted.	Action had been taken to recover the arrears money.

balance, a sum of Rs.3,600 was receivable for a period ranging from 02 to 3 years and Rs.151,500 was outstanding for a period ranging from 03 to 04 years.

## 2.2 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comment of the Accounting Officer
(a) Due to not preparing of complete and accurate expenditure estimates as per Financial Regulation 50, out of the total estimate provided for 02 recurrent objects, over 40 per cent of provisions amounting to Rs.1,834,852 had been transferred other objects without being incurred to the expected functions.	As much as possible, accurate and complete estimates should be prepared.	Due to the decision made to dispose the motor vehicles, the repair cost had not been incurred and as a result of not requesting of language allowances, the savings had been transferred according to FR 66.
(b) Without being made the arrangements to get the annual allocation for building constructions and purchase of furniture and office equipment, the provisions amounting to Rs.23,990,000 had been transferred through FR 66.	As much as possible, accurate annual estimates should be prepared.	The written instructions had been given to transfer the provisions from a object that saving may expected.
(c) Without being obtained the estimated provisions as per the requirement, over 30 per cent or Rs.5,388,333 had been obtained through the transfers made on FR 66, from net provisions of provided to 5 objects.	-do-	Action will be taken to prepare the accurate estimate as much as possible.
(d) Even though total net provision provided for the development of infrastructure facilities amounted to	-do-	As a result of failure to summon the National Physical Planning Council, it was unable to get the approval for the plans. Hence,



Rs.5,000,000 only a sum of Rs.359,850 or 7 per cent had been expended thereof during the year under review.

- (e) Even though the estimated provisions amounting to Rs.200,000 had been received for the year 2018 for the upgrade the machinery and equipment, a sum of Rs.99,106 or 50 per cent of the net provision had been saved as at end of the year under review. -do-

relevant functions could not be carried out. After being obtained the approvals for the physical plans, pre activities will be implemented.

Action will be taken to prepare the accurate estimates as much as possible.

### 2.3 Incurring of Liabilities and Commitments

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The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
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(a) According to Financial Regulation 115, the liabilities as at end of December of the financial year, should be settled before end of March of the relevant year. Even though a sum of Rs.2,138,284 to be payable to a private institute for the year under review for repairing of the Katharagama Circuit bungalow, only a sum of Rs.599,125 had been paid up to 30 April 2019.	Entered into commitments and payments should be conducted according to the above Financial Regulation.	The payments had been completely settled up to now.
(b) According to Financial Regulation 94(1), exceeding the allocation provided, the liabilities and commitments should not be incurred. However, the Department had incurred commitments amounting to Rs.3,257,651 on 09 objects exceeding the allocation in the year 2018.	According to the Financial Regulations and Circular instructions, annual expenditure and commitments should be incurred.	Due to the incurring of expenditure for the year 2018 within the year, the limit had been exceeded.

## 2.4 Utilization of Provisions given by the other Ministries and Departments

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
<p>An aggregate amount of Rs.4,316,223 was received by the Department in the year under review i.e. a sum of Rs.550,000 from the Ministries of Buddha Sasana for the preparation development plans of the Bingiriya Devagiri Rajamaha Viharaya, a sum of Rs.1,000,000 from the Ministry of Media for the Exhibition of Enterprise Sri Lanka and a sum of Rs.2,766,223 from the Ministry of Western Development and Megapolis for the Methsith Aruna Programme. Out of the above receivings, 81 per cent, 38 per cent and 33 per cent had been respectively saved as at end of the year under review.</p>	<p>The estimates should be prepared accurately and completely as much as possible.</p>	<p>Due to non – completion of those works, the provisions had been saved. Action will be taken to minimize such kind of situations.</p>

## 2.5 Issuing and Settling of Advances

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The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
<p>(a) According to an audit test check, before the settlement of previous advances, the fresh advances totalling Rs.158,190 had been given to the officers in 14 instances.</p>	<p>Controlling of advances should be regularized.</p>	<p>Releasing of advances before settlement of the first advances, had currently been stopped.</p>
<p>(b) When settlement of advances, the written documentary evidence had not been furnished to prove the expenditure incurred by the advances.</p>	<p>-do-</p>	<p>Obtaining the receipts and bills the settlements are made.</p>

### 3. Operational Review

#### 3.1 Vision and Mission

The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
Over 158 employees had been assigned to the maintenance activities of shrines, which not come the scope of the Department, during the 2018. It was further observed that the Treasury had not given any additional allocations in this regard.	Department should perform its duties based on the vision and mission.	The discussions are carrying to transfer the employees to the Ministry of Buddhist Affairs.

#### 3.2 Planning

The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
(a) In terms of the Public Finance Circular No.2014/1 dated 17 February 2014, the items that should be included in the Action Plan, organization structure, particulars of the approved cadre and the actual cadre, annual budget activities, the action plan prepared based on the time targets and expected outputs, imprest requirement plan, procurement plan for major development programmes and Internal Audit Plan etc, had not been included to the Action Plan for the year 2018.	The formal plans should be prepared relating to the activities of the Department according to the circular instructions.	An action plan for the year 2019 had been prepared according to the circular instructions.
(b) In addition to the provisions given by the Treasury for the Department, provisions had been received from other institutions for miscellaneous	According to the circular instructions. Formal plans should be prepared relating to the activities of the Department.	An action plan for the year 2019 had been prepared according to the circular instructions.

projects. However, those activities had not been included to the Department's Action Plan.

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| (c) Even though the Provisions for rehabilitation of buildings amounting to Rs.1,000,000 had been received from the Budget Estimate of the year 2018, that function had not been included to the Action Plan of the year 2018. | -do- | -do- |
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### 3.3 Functions not being fulfilled

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The following observations are made.

#### Audit Observation

#### Recommendation

#### Comment of the Accounting Officer

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| (a) The Cabinet approvals had been obtained since the year 2006 to implement the Lolugaswewa new Urban Development Project in Anuradapura, in order to minimize the expansion of settlements in the Anuradapura sacred city area, protection of archaeological places, providing of facilities to devotees in Circuit Bungalows and rest rooms and providing of Urban facilities to the already resided people in the area. Accordingly, by making the allocation amounting to Rs.100 million, Rs.200 million and Rs.185 million during the years of 2016, 2017 and 2018 respectively, the project's plans had been prepared. However, only feasibility study report had been prepared by incurring a sum of Rs.05 million in the year 2017. | Preparation of project plans and implementation activities should be efficiently performed. | The land survey is being conducted. |

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| <p>(b) Even though the provisions amounting to Rs.61,358,792 had been given by the Ministry of Western Development and Megapolis for conducting of 05 Meth Sith Aruna Projects, the construction activities of the Kaduboda Meditation Centre, Bawoun Seth Manasika Suwa Sevana, had not been commenced up to the date of audit.</p> | <p>The activities of preparation of the project plans and implementation should be efficiently carried out.</p> | <p>The provision for the Kaduboda Bawoan Seth Centre had not been received under Meth sith Aruna Project. Hence, construction works cannot be commenced.</p> |
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### 3.4 Delays in fulfilling projects

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The following observations are made.

#### Audit Observation

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- (a) Even though the provisions amounting to Rs.34,602,321 had been provided for 04 projects in the year 2016 and scheduled to be completed within a period ranging from 60 days to 120 days, any construction work had not been completed even up to end of December 2018.

#### Recommendation

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Planning of the projects, allocating of provisions and implementation activity should be efficiently carried out.

#### Comment of the Accounting Officer

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The construction works of the meditation cubicles the Thai Lanka Buddhist Centre in Mabima Gampha had been completed. The construction works of the Dharma Mandapaya at Sri Sam Buddha Viharaya in Ibulakanda had been completed. The construction works of the Sri Sumanagiri hermitage are at final stage. The construction of meditation cubicles at Sri Subhidhi Rajamaha Viharaya in Dodangoda had been abandoned.

- (b) The Supervision Activities of the above construction works had been assigned to the National Physical Planning Department and 3 per cent from the contract amount had been allocated to the Department. However, without being evaluated the request submitted by the contractor and considered the reasons for delays,

The supervision activities of the contracts should be formalized.

Due to the issues in covering of paid advances for contractors, the extensions had been given.

extensions had been given.

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| (c) It was observed in audit that when considering the delays in dates in sending of letters to handing over of contracts, receiving of acknowledgement letters for taking over of those contracts, requesting of advances and payment of advances were also significantly affected to delaying the contract works. | The contract administration should be regularized. | As advance payment bounds had not been obtained, the advances had been paid after starting the contract works. |
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### 3.5 Underutilization of Funds

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The following observation is made.

Audit Observation	Recommendation	Comment of the Accounting Officer
The Savings from the provisions provided by the Ministry of Western Development and Megapolis for the years 2016, 2017 and 2018 were ranging from 67 per cent to 91 per cent.	Preparation of plans for projects, allocating of provisions and implementation activities should be efficiently carried out.	Transfers and retirements of the officers of contract firm, whether condition an difficulties in transporting of raw – materials etc had been affected to cause delay in construction works. Hence savings were existed. Action will be taken to minimizes such situations in future.

### 3.6 Annual Performance Report

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The following observation is made.

Audit Observation	Recommendation	Comment of the Accounting Officer
In terms of the Public Finance Circular No.402 dated 12 September 2002, the annual performance report related to each financial year should be tabled in Parliament within 150 days after the closure of the financial year. However, the performance reports for the years 2014, 2015 and 2016 had been tabled in Parliament only in the year 2018.	It should be complied with the circular requirements.	Action will be taken to furnish the reports on due dates.

### 3.7 Procurements

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The following observation are made.

Audit Observation	Recommendation	Comment of the Accounting Officer
(a) According to the Annual Budget Estimate of the year 2018, the provision made for capital expenditure of the Department amounted to Rs.198.7 million. Nevertheless, according to the procurement plan prepared by the Department the Capital expenditure requirement amounted to Rs.217.7 million. Accordingly, an excessive amount of Rs. 19 million than the approved amount had been included to the procurement plan.	The annual Procurements should be properly planned.	It is informed that the Procurement Plan will be accurately prepared in future.
(b) The progress reports relating the procurement plan of the year under review had not been prepared.	The progress of the Procurement activities should be reported.	The progress of the Procurement plan is being prepared.
In terms of paragraph 4.2.1 of the Government Procurement Guideline of 2006, a master Procurement Plan should be prepared incorporating expected Procurements for of 3 periods. However, action had not been taken accordingly.	The referred Guidelines should followed.	Action will be taken to prepare the Procurement Plan accordingly.
(d) Four procurement activities valued at Rs.209 million that included to the Procurement Plan had not been performed even up to end of the year under review.	Necessary action should be taken to achieve the targets in the Procurements Plan.	Due to not transferring of the ownership of land, the activities could not be performed . It had been included to the Procurement Plan of the 2019.
(e) A sum of Rs.10,049,985 had been incurred for Procurement of 4 items which had not been included to the Procurement Plan. However, annual budgetary Provision had been made thereto.	The Procurement Plan should be prepared o regular basis.	It had been included to the Procurement Plan of the year 2019.

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| (f) The office furniture and equipment had been purchased for Rs.4,801,900 in the year 2018 based on the lowest price without being evaluated the category of timber, quality and the guarantee Period. | Preparation of detailed specifications and evaluation of them should be done according to the requirement of the Department. | Action had not been taken to prepare the detailed and accurate specifications as much as possible according to the requirement of the Departments. |
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### 3.8 Losses and Damages

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The following observation is made.

#### Audit Observation

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A motor vehicles, No.57-9387, had been met with an accident in the year 2014 and without being taken action either to repair or dispose the motor vehicle had been garaged at the Sethsiripaya premises without taking any protective actions.

#### Recommendation

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Action should be taken to minimize the losses and damages.

#### Comment of the Accounting Officer

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The primary investigations are carrying out by the Ministry of Public Administration with regard to the accident of vehicle No.57-9387 and the stolen. After finalising the of that investigations, action will be taken to dispose the vehicle.

### 3.9 Management Weakness

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The following observations are made.

#### Audit Observation

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- (a) The official resident bearing No.104 belonging to the Department was vacant since May 2017 for a period of 2 years and therefore, the Department had not received any rent income thereon and the house has been affected by the environmental risks.

#### Recommendation

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The assets control procedure of the Department should be regularized.

#### Comment of the Accounting Officer

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It has been given to an Additional Secretary of the Ministry.

- (b) Even though the official resident of No.103 had been occupied by an officer of the Department, an agreement had not been signed with the officer after given of the official

Formal agreements should be signed.

Even though it was not entered into an agreements before, an agreement had been signed subsequently.



resident on 07 July 2017.

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| (c) | The motor vehicles, bearing Nos. C-3455, GJ-1531 and KC-3369 had been removed from the vehicle fleet in the year 2017. However, action had not been taken to dispose those motor vehicles up to 31 December 2018. Further, a sum of Rs.50,431 had been incurred to insured of those motor vehicles for the year 2018. | The assets belonging to the Department should be properly managed. | Those motor vehicles had been transferred to the Northern Provincial Council to date. |
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#### 4. Human Resource Management

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The following observations are made.

	<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comment of the Accounting Officer</b>
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(a)	The approval cadre of the Department as at 31 December 2018 was 367 and the actual cadre as at that date was 267. Thus, 100 vacancies were existed and Out of that vacancies, 37 vacancies were belonged to Senior Executive level.	If there any excess posts, those posts should be abolished.	In order to fill the vacancies, it had been referred to the Management Services Department and to the Public Service Commission for obtaining the approvals.
(b)	The compensation amounting to Rs.1,080,882 had been paid by the Department for 29 casual employees on 31 January 2001. Further, another sum of Rs.1,600,000 had been paid as a compensation to the employees those who had faced to political hindrances. The committee appointed by Ministry of Public Administration and Management had informed that those employees had not affected from political antipathy However, without considering that opinion compensation had been paid as commiseration payment.	Human Resource Management system should be regularised.	The committee appointed to investigate the political victimizations had been approved by the Cabinet of Ministers. Based on that action had been taken to make the payment.