

Head 273–District Secretariat, Puttalam

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the District Secretariat, Puttalam for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance and cash flow statements 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 including my comments and observations on the financial statements of the District Secretariat, Puttalam was issued to the Accounting Officer on 21 May 2021 in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018. In terms of Section 11 (2) of the Audit Act, the Annual Detailed Management Audit Report relating to the District Secretariat, Puttalam was issued to the Accounting Officer on 21 May 2021. This report is presented to Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic socialist Republic of Sri Lanka 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 under the Paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the District Secretariat, Puttalam as at 31 December 2020, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. 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 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officers are responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in 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.

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

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

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

1.5 Report on Other Legal Requirements

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

- (a) that the financial statements are consistent with the preceding year,
- (b) that the recommendations made by me on financial statements of the preceding year had been implemented.

1.6 Comments on the Financial Statements

1.6.1 Statement of Financial Position

(a) Omissions

Audit Observation

Even though non-financial assets should be properly identified and the cost or survey component should be accounted in terms of paragraph 8.2 of Circulars No. 267/2018 dated 21 November 2018 of the Director General of Public Accounts,

action had not been taken to show the value of 12 assets separately under lands and buildings by the Wennappuwa Divisional Secretariat, and the Seva Piyasa constructed in 06 Grama Niladhari divisions in the Chilaw Divisional Secretariat Division and the lands where they are located had not been accounted.

Comments of the Accounting Officer

Survey requests have been sent to the Puttalam Survey Superintendent to survey the Seva Piyasa offices as mentioned below in order to identify the exact extent of the lands in the relevant Seva Piyasa. Survey maps have not been received yet after the completion of these surveys. Once the relevant plans are received, they will be referred to the Valuation Department and the correct assessment values will be obtained to take action to include them in the Sigas programme.

Recommendation

Non-financial assets should be properly identified and the cost or assessment number should be accounted in terms of No. 267/2018 of the Director General of Public Accounts.

(b) Non-compliance

Audit Observation

The value of the property, plant and equipment in the Statement of Financial Position as at 31 December 2020 was Rs. 2,618,040,805, and since the value of the property, plant and equipment according to the printed notes of the Treasury and in the Statement of Non-financial Assets prepared according to the ACA 6 format was Rs. 2,552,542,130, a non-compliance of Rs. 65,498,675 was observed.

Comments of the Accounting Officer

It is informed that the non-financial asset declaration prepared in accordance with the ACA6 format of the Statement of Financial Position and the value of the property, plant and equipment declaration is Rs. 2,618,040,805.

Recommendation

The value of property, plant and equipment as stated in the Treasury computer printed notes should be accounted for as the value of property, plant and equipment in the Statement of Non-financial Assets.

1.6.2 Cash Flow Statement

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
Even though the value of physical assets constructions, purchases and other investment acquisitions accounted in cash flow statement under the cash flows generated from investment activities was Rs. 46,956,248, acquisitions of noncurrent assets was noted as Rs. 39,862,708 in the statement of Non-financial Assets, and a difference of Rs.7,093,540 was observed.	The cash flow statement generated from the investment activities includes the rehabilitation and improvement of financial assets under the accounted finance, the acquisition of financial assets and capacity building. However, the declaration of non-financial assets under Rs.39,862,708 only includes the acquisition of financial assets and the inclusions of assets received from other institutions.	The acquisitions of non-current assets purchased during the year under review should be accounted for in a cash flow generated from the investment activities in the cash flow statement.

2. Financial Review

2.1 Non-compliance with Laws, Rules and Regulations

The following are the instances of non-compliance with the provisions of the laws, rules and regulations observed during the sample audit inspections.

Reference to laws, rules and regulations -----	Observation -----	Comments of the Accounting Officer -----	Recommendation -----
(a) Public Administration Circular No. 18/2001 dated 22 August 2001	Even though the officers serving in the island wide services should have been transferred immediately to allow them to work in other locations if they had worked in the same place for 5 years, 29 officers of the Mahawewa Divisional Secretariat had not been dealt with in such a manner	All Management Service Officers pointed out by the audit have been transferred between the Divisional Secretariats by my Transfer Orders and transfers have also been made by the Divisional Secretariat at the Grama Niladhari Division level.	Need to take action with regard to transfers of officers serving in all island services in terms of the circular.

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| (b) | Asset Management Circular No. 01/2017 (1) dated 03 January 2020 | Even though the information on the buildings of the District Secretariat and 16 Divisional Secretariats should have been submitted to the Comptroller General before 20 January 2020, it had been failed to submit those information by the end of the year under review also. | Submission of information has been delayed due to the Covid 19 situation. I further state that steps will be taken to complete the incomplete data correctly. | Action should be taken in accordance with the circular. |
| (c) | Paragraph 08 of the Development Circular No. 01/2019 of the Ministry of Finance, Economic and Policy Development dated 01 December 2019. | 62, 97, 55 and 51 projects, implemented by Kalpitiya, Anamaduwa, Nawagattegama and Puttalam Divisional Secretariats respectively under the “Sapiri Gamak” community based rural development programme, have given priority only to the areas of rural road stairs, culverts and small bridges, side drains. The attention of responsible officers had not been drawn to the selection and implementation of projects covering all the eight areas for which priority was given by the circular. | Proposals for the projects were obtained at village level by informing the rural committee in terms of the relevant circular under the programme, and the proposal documents signed by the officers serving in the relevant division have been prioritized and given by the committee. Accordingly, feasibility reports on the projects were obtained by the Economic Development Officers and implemented. There, the attention was drawn to the proposals prioritized in the Grama Niladhari Division. | Projects should be selected and implemented in terms of the circulars. |

2.2 Issuance and Settlement of Advances

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) Even though the heads of Institutions should ensure that no loan balance due from retired or deceased officers is shown in advance B account as per Section 04 of Circular No. 262/2017 and dated 29 December 2017 of the Director General of Public Accounts Department, an adequate arrangement had not been made to settle the debt balance of Rs. 1,503,469 of a	The outstanding balance of Rs. 134,345 of a deceased officer has already been recovered. Action will be taken to recover the remaining balance in due course.	Action should be taken regarding the debt balances of deceased officers in terms of the Public Accounts Circular 262/2017.

total of 12 deceased officers of 06 Divisional Secretariats under the Puttalam district Secretariat.

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| (b) | The total value of loan balances to be recovered from three officers who transferred within a period of 1-5 years from Divisional Secretariats in Puttalam was Rs. 224,156. | The loan has been settled by one officer. Action will be taken to settle the loans of the other two officers. | Action should be taken to recover the relevant arrears. |
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2.3 Deposit Accounts Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Actions had not been taken regarding public deposits with a total amounting to Rs.50,679,629 relevant to 07 types of deposit accounts exceeding two years from the date of deposit in terms of the Financial Regulation 571.</p>	<p>Action will be taken to settle in the coming year.</p>	<p>Deposits exceeding two years from the date of deposit shall be dealt with in accordance with FR 571.</p>

3. Operating Review

3.1 Failure to obtain the desired output level

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) 55 projects, for which Rs.25,463,412 had been spent relevant to 04 Divisional Secretariat Divisions in the district due to the preparation and execution of estimates for the provisions received without preparing estimates for the total cost in terms of the Financial Regulation 34, have been inactive for several years without any benefit to the public, and the public funds spent on it had been a waste of money.</p>	<p>The relevant political authority was informed to complete the projects by utilizing the provisions that will be received in due course.</p>	<p>When preparing estimates for projects, a total cost estimate should be prepared in accordance with Financial Regulations 34.</p>

- (b) A total of Rs. 876,495 had been deducted and paid for 20 projects implemented under the 2019 Gamperaliya Rapid Rural Development Programme in the Mahakumbukkadawala Divisional Secretariat Division, but the errors identified during the maintenance period had not been rectified. Errors found in 13 projects during the retention period have been fixed. Need to correct errors during the retention period of projects.
- (c) Rs. 1,374,333 had been spent for laying gravel on the access road on 15 October 2019 and Rs. 251,991 had been spent for clearing the above place on 29 November 2019 under the Gamperaliya programme in year 2019 for establishment of a Sri Lanka Advanced Technological Institute in Karuwalagaswewa Divisional Secretariat Division. However, in the absence of specific plans for the construction of the said industry the above money had been spent for this purpose from the Gamperaliya programme, and since no further action was taken, the weeds had sprout and the entire amount spent was wasted. These projects were implemented based on the plans of then government on the need to construct access roads to the proposed University and Teacher Training College construction site and to identify the land separately, and it is kindly pointed out that the responsibility for the construction lies with the Sri Lanka Institute of Advanced Technology, and it is not under my purview. Action should be taken to inform the responsible parties in this regard.
- (d) The pressure balancing tank belonging to the Dankotuwa Water Supply Board is to be established in the M/ Kahatawila Grama Niladhari Division, which belongs to the Dankotuwa Divisional Secretariat Division. The land of Delgahawatta belonging to the Pradeshiya Sabha in the said Grama Niladhari Division had been acquired in accordance with the Extraordinary Gazette Notification No. 1716/15 dated 26 July 2011 to acquire an area of 0.2023 ha (02 roods) for this purpose. Rs. 773,220 was deposited in the Divisional Secretariat for preliminary work of acquisition and payment of compensation. The authorities had not taken steps to give priority to this project which Wennappuwa Pradeshiya Sabha, National Water Supply and Drainage Board and Divisional Secretariat officials jointly discussed the future steps of constructing the Dankotuwa Pressure Balance. Accordingly, the Wennappuwa Pradeshiya Sabha has agreed to hand over the ownership of the Delgahawatta land, which is 2 roods in extent, in the W/Kahatawila Division for the construction of a pressure balance tank belonging to the Dankotuwa National Water Supply and Drainage Board. Also, the Water Board is preparing for the construction Priority should be given to expeditious implementation of projects that can cover a large area.

covers a large area of 28 Grama Niladhari Divisions in Dankotuwa Divisional Secretariat Division, 07 Grama Niladhari Divisions in Nattandiya Divisional Secretariat Division, 52 Grama Niladhari Divisions in Wennappuwa Divisional Secretariat Division due to not handing over the possession of the land by the Wennappuwa Pradeshiya Sabha.

of the pressure balance tank. Accordingly, It is kindly informed that in the future it will be possible to provide water facilities through 52 Grama Niladhari Divisions in Dankotuwa, Nattandiya and Wennappuwa Divisional Secretariat Divisions.

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| (e) | <p>The Pubudu Pre-School building in South Nagamaduwa, Wanathawilluwa Divisional Secretariat Division was constructed based on an estimated value of Rs. 300,000 in year 2015 and based on an estimate of Rs. 500,000 in year 2018. During the audit inspection on 23 February 2021, it was found that the floor of the aforementioned pre-school building was cracked and pitted here and there.</p> | <p>As the terrain in this area is limestone, the earth is in a state of cracking. This situation is difficult to control.</p> | <p>The nature of the land should be identified at the commencement of construction projects and plans should be prepared accordingly.</p> |
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3.2 Failure to obtain the expected benefits (Outcome)

 The following observations are made.

Audit Observations	Comments of the Chief Accounting Officer	Recommendation
<p>(a) The project of constructing the West Iranavila Children's Park was implemented by the Mahawewa Divisional Secretariat with the objective of creating an active generation of children and to spend the leisure time of people resides in coastal area. It was built on the plot of land numbered PU / MHW / 2016/122 in Iranavila West. This belongs to the Coast Conservation Department, and by the date of the audit it was observed that the seawater had arrived at the site where the project was built. It was</p>	<p>The west coast of the Divisional Secretariat Division was eroded by the sea. As the audited children's park is also located on the west coast, the impact of the aforementioned natural weather disaster also affected the area where this children's park is located. Since this beach was not subjected to this kind of severe sea erosion at the time of selecting the land for construction, action was taken to select the relevant project as the viability of the land was at an optimal level by that time.</p>	<p>Necessary steps should be taken to prevent such shortcomings from recurring, and a decision should be taken to get a high return on the money spent by performing a formal study.</p>

observed that in case of further coastal erosion, the amount of Rs. 927,000 spent on the project would be wasted, no action had been taken to prevent coastal erosion and there is an fault in selecting the site for the project.

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| <p>(b) Rs. 3,884,248 had been spent for the Kumarakattuwa Water Project in the Arachchikattuwa Divisional Secretariat Division had spent under the Annual Budget Proposals for year 2014 ,and Rs. 2,204,798 had been borne by the Kumarakattuwa Community Based Society. It was observed that it was not possible to provide drinking water to the people of the area even by the year 2021.</p> | <p>Actions are being taken to utilize the provisions of the year 2021 to provide immediate benefits to the people.</p> | <p>Action should be taken to complete the remaining shortcomings and provide benefits.</p> |
| <p>(c) Even though 05 months have passed since the completion of the Healthcare Center, which was constructed by the Puttalam Divisional Secretariat at a cost of Rs. 1,980,000 under the “Sapirigamak” Rural Development Programme, it had not been provided to the relevant officers for clinical activities. It was observed that the building is dormant.</p> | <p>The building is to be renovated and handed over to the relevant Health Department to carry out the work.</p> | <p>The building should be used for the relevant purpose and action should be taken to provide benefits to the people.</p> |
| <p>(d) It was observed that the Karativu main bus stand, which had been constructed in the year 2014 at a cost of Rs. 1,936,131,and the related land in Wanathawilluwa Divisional Secretariat Division remain idle without use by the year 2021 also. Further, the premises also served as a shelter for animals such as cattle.</p> | <p>This bus stand had been handed over to the Wanathawilluwa Pradeshiya Sabha in writing to continue its’ operation. The relevant institution has been informed in writing to use it effectively.</p> | <p>The responsible officers should take necessary steps to achieve the objectives of implementing the project.</p> |

- (e) The Southern Clinic Center located in the Wanathawilluwa Divisional Secretariat Division was constructed in the year 2014 at a cost of Rs. 4,646,356. It was still idle without use by the year 2021.
- The construction has been handed over to the Regional Health Directorate offices. It has been informed that there is a difficulty in maintaining this clinic center due to vacancies of doctors and staff.
- Necessary steps should be taken by the responsible officials to achieve the objectives of implementation of the project.
- (f) Even though the information pertaining to the construction of a volleyball court in Gangawadiya village had been reported through the files No. වනා/සං/ විමධිය.පොදු.3 and the file no. වනා/සං/විමධිය/පොදු 18 of the Forest / Development / General 18 of the Planning Division of the Wanathawilluwa Divisional Secretariat, Equipment related to the existing volleyball court was not observed at the audit, when the location is physically inspected.
- The equipment of the volleyball court had been removed. A complaint has been lodged with the police in this regard.
- Action should be taken to protect assets.
- (g) It was observed that one of the roads in the Wanathawilluwa Divisional Secretariat Division had to be repaired before the release of the retention money due to the recent rains which had caused the road to become potholes and drains with traffic congestion. Even though the gravel road was crushed using rolls, it was observed that about 300 mm of the road boundary on both sides of the road had not been adequately paved. The reason for this was that not possessing a machine (Rammer / Vager) used for this purpose by the council or community based organizations or rurally.
- Agreed. I will make arrangements to use a crusher (RAMMER) for crushing sections on both sides of gravel roads and to offer work subjects to suitable associations with resources or to associations who agree to lease equipment and carry out work subjects.
- After paving gravel to road shoulders, it is necessary to crush using a suitable rammer and sprinkle water.

3.3 Delays in project execution

Audit Observations

Comments of the Accounting Officer

Recommendation

Even though Rs. 10,232,645 has been spent for the construction of water tank, pumping station, well and plumbing for the Janasetha Community Based Water Project initiated by the Divisional Secretariat, Mahakumbukkadawala in the year 2014, the benefits of the water project were not available to the people concerned by the year 2021 on the shortage of the remaining plumbing and fittings.

The Community Based Society has been informed to fill the existing shortage. Arrangements have been made to supply the relevant accessories.

Action should be taken to implement the project according to a specific completion time and to provide benefits to the people.

3.4 Projects that have been funded but have not progressed

Following observations are made.

Audit Observations

Comments of the Accounting Officer

Recommendation

(a) Only up to the foundation of the Power loom Weaving Center had been constructed by the Anamaduwa Divisional Secretariat in the year 2017 under the Special Programme for Rural Infrastructure Facilities Development at a cost of Rs. 1,500,000, and the rest of the work had not been completed until the year 2021.

Provisions have not been made for the remaining work. Actions are being taken to hand over this construction to the Anamaduwa special service cooperative society.

The projects should be implemented after obtaining the provision of allocations for the coming years on the basis of total cost estimate.

(b) 18 projects which had been started during the period from year 2015 to 2019 at a cost of Rs. 7,725,000 had abandoned by the Anamaduwa Divisional Secretariat, and the responsible officials had not paid attention to take the necessary steps to complete those projects.

Estimates were made on the amount of funding to be received with the anticipation of construction on phase basis. However, these projects have become half-finished projects, due to non-allocation of funds again.

The reasons for non-implementation of the project should be investigated. Need to complete projects and reap the benefits.

3.5 Asset Management

Following observations are made.

Audit Observations	Comments of the Accounting Officer	Recommendation
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(a) As the engine numbers and chassis numbers of a car of the Karuwalagaswewa Divisional Secretariat do not match the registration documents, it is observed that the vehicle is being driven on the road without obtaining a smoke test report and revenue license. Even though a number of audit inquiries had focused on this, no action had been taken to resolve it. Further, it was observed that this matter was in a situation of non-compliance with the Motor Traffic Act.	Actions are being taken to rectify this agreeing with the audit observations.	The reasons should be found. Action should be taken to rectify the deficiencies on the instructions of the Department of Motor Traffic.
(b) Even though official shelter offices had been set up in the North Sirigampala and South Kolinjadiya lands, the relevant lands had not been taken over by the Wennappuwa Divisional Secretary.	There are official shade buildings constructed under the provisions of the Ministry of Home Affairs on government lands in N / Sirigampala and S/ Kolinjadiya. Even though these lands are owned by the government, it is informed that they are not lands that have been handed over to the Divisional Secretary. However, It is informed that all the government lands in the Divisional Secretariat Division are recorded in the Government Land Register maintained by the Land Division.	Need to take action to take over.

3.6 Management Inefficiencies

Following observations are made.

Audit Observations

Comments of the Accounting Officer

Recommendation

- | Audit Observations | Comments of the
Accounting Officer | Recommendation |
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| (a) Even though action should be taken to inspect the construction industries before the end of their maintenance period, and to get them completed expeditiously and pay retention money as soon as the maintenance period is over if there are any deficiencies, no action had been taken to release Rs. 12,782,957 in retention relevant to 485 construction industries belonging to Kalpitiya, Nawagattegama, Puttalam, Arachchikattuwa and Anamaduwa Divisional Secretariats. | Actions are being taken to inspect constructions except for the projects that have been audited and to release retention money. | After the end of the retention period, if any deficiency is detected in the physical inspection, the retention money should be released after completing the deficiencies efficiently. |
| (b) The length and the width of the Kasakale Wella Road going to the Illadiya Fisheries Port in the Kalpitiya Divisional Secretariat Division were 155m and 2.74m respectively according to the estimation of the tarring and development project of the road and at a cost of Rs. 990,184 in the year 2020 under the "Sapiri Gamak" community based rural development programme. However, the width of the road ranged from 2.5 m to 2.6 m than estimated. It was observed that the road was in danger of slipping due to the non-tarring of the road and the soil erosion on both sides of the roads. | Deficiencies identified during the audit will be rectified by the contractor and the retention money will be released. | Payments should be made according to the physical measurements and there should be proper supervision to carry out the construction as estimated. Action should be taken to identify construction defects and take action to get them rectified by the contractor. |

- (c) A stock of leaflets given to the Dankotuwa Divisional Secretariat in year 2014 under the Electronic National Identity Card Project had destroyed due to non-implementation of the project. The A / C Plant provided for the preparation of the Electronic National Identity Card Office in year 2014 is currently inactive and was not included in the inventory.
- Due to the demolition of the building where the Dankotuwa Divisional Secretariat is located in the year 2016 and the construction of a new building, Documents relating to the Electronic National Identity Card Project, which were housed in the old building, were stored in the official quarters on the office premises. This went on for a year, and a situation arose in which these documents were destroyed, because of the eating of animals such as rats and crows. Therefore, arrangements have been made to store the documents safely in a suitable place for safe storage. Air Conditioners installed at the Departmental Branch Office established in connection with the Electronic National Identity Card Project have been inactive since the year 2014 ,and the Department of Registration of Persons has been informed about this in writing several times. This air conditioner had not yet been inventoried, and arrangements have been made to inventory the air conditioner as per the recommendations of the board of Survey year 2020.
- Need to find out if there has been negligence or delay and act accordingly.

4. Achieving the Sustainable Development Goals

Audit Observations	Comments of the Accounting Officer	Recommendation
----- The Puttalam and Kalpitiya Divisional Secretariats had not identified indicators for measuring the sustainable development goals and the targets, baseline data and progress regarding sustainable development and the stakeholders interested in the role of the organization in implementing the sustainable development goals relevant to their subject purview.	----- Arrangements have been made to conduct training programmes on identifying the Sustainable Development Goals.	----- The Divisional Secretariats should prepare and implement plans in accordance with the guidelines for the Sustainable Development Goals.

5. Good governance

5.1 Performing services to the public

Audit Observations	Comments of the Accounting Officer	Recommendation
----- Even though a waiting list of 394 persons who had so far registered for unpaid kidney allowances, old age allowances and disability allowances had been maintained by the Mahakumbukkadawala Divisional Secretariat, the payment of aids had not been completed after obtaining approval for those payments.	----- Monthly reports will be sent to the relevant Ministries of to inform information on the low income applicants who are on the waiting list and the required allocation. It is kindly stated that assistance has been provided for the maximum number of beneficiaries that can be provided within the provisions allocated.	----- Need to complete the work required to make the payment.

6. Human Resource Management

The following observations are made.

Audit Observations	Comments of the Accounting Officer	Recommendation
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(a) There were 25 vacancies for 13 posts in the approved cadre of the Puttalam District Secretariat.	Relevant divisions have been informed to fill the existing vacancies.	Recruitments should be made only after analyzing the requirements and the Divisional Secretariat with highest number of vacancies should be identified on priority basis and attachments should be made.
(b) It was observed that there are 390 vacancies for 18 posts in the approved cadre of the Divisional Secretariats belonging to the Puttalam District Secretariat.		