

Head 433 – State Ministry of Rural & Divisional Drinking Water Supply Projects Development

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the State Ministry of Rural & Divisional Drinking Water Supply Projects Development 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 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 State Ministry was issued to the Chief Accounting Officer on 21 June 2021 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the State Ministry was issued to the Chief Accounting Officer on 29 June 2021 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 financial statements give a true and fair view of the financial position of the State Ministry of Rural & Divisional Drinking Water Supply Projects Development as at 31 December 2020 and 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

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 responsibility for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer for the Financial Statements

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 provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that 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 State Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38 (1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry 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 an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, and its materiality depends on the influence on economic decisions taken by users 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- 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 State Ministry's internal control.

- Evaluate the 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.
- 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 Chief 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

I make the following statement in accordance with Section 6 (1) (d) of National Audit Act, No. 19 of 2018.

As the State Ministry of Rural & Divisional Drinking Water Supply Projects Development was established in the year 2020, there was no need to prepare financial statements for the preceding year. Hence, it cannot be stated that the financial statements of the year under review correspond with the preceding year and no any recommendation had been issued by me for the preceding year.

1.6 Comments on Financial Statements

1.6.1 Non-compliance of Financial Statements with Circular Provisions

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>As per the paragraph 7 (vi) of Guideline No. 06 of Public Finance Circular No. 02/2020 dated 10 October 2020, since the value to be settled to the treasury at the end of the year or the amount to be received from the treasury will inevitably vary as per the financial performance report and the amount to be settled to the treasury as per the cash book, an imprest adjustment account should be prepared in order to reconciled these balances. However, a properly prepared imprest adjustment account had not been prepared and submitted along with the financial statements in order to nullify the imprest balance of Rs.666,001,100 shown in the statement of financial performance as at 31 December 2020.</p>	<p>It is accepted that the imprest adjustment account was not submitted with the final account and it was then submitted to the audit at the request of the auditors.</p>	<p>An imprest adjustment account should be prepared and submitted with the financial statements in terms of paragraph 7 (vi) of Guideline No. 06 of the Public Finance Circular No. 02/2020 dated 10 October 2020.</p>

1.6.2 Statement of Financial Performance

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>A sum of Rs.96,520 that should have been identified as other receipts for the year under review had not been shown in the statement of financial performance of the Ministry.</p>	<p>No any amount had been included as other receipts in the statement of financial performance submitted by the Ministry.</p>	<p>Financial statements should be prepared in terms of paragraph 7 (vi) of Guideline No. 06 of the Public Finance Circular No. 02/2020 dated 10 October 2020.</p>

1.6.3 Statement of Financial Position

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
----- As per the statement of financial position and the ACA -P format, it had been shown that the value of other machineries & equipment owed by the Ministry was Rs.8,041,142. However, as per the information submitted to the audit the value of assets owned by the Ministry at the end of the year was Rs. 7,736,862 and hence the value of property, plant & equipment was overstated by Rs.304,280.	----- The value of machineries & equipment in the statement of financial position is correct as per the final treasury printouts and final CIGAS summary.	----- Financial statements should be prepared in terms of paragraph 7 (vi) of Guideline No. 06 of the Public Finance Circular No. 02/2020 dated 10 October 2020.

1.6.4 Statement of Cash Flows

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) Even though no expenditure had been identified as subsidies and transfers under the cash flow incurred for the operational activities of the Ministry's cash flow statement, it was Rs. 69,713,834 as per the information submitted to the audit.	It had been erroneously shown in the advance payment column in the financial statements submitted in Sinhala language.	Financial statements should be prepared in terms of paragraph 7 (vi) of Guideline No. 06 of the Public Finance Circular No. 02/2020 dated 10 October 2020.
(b) It had been shown in the statement of cash flows that Rs.8,352,826 had been incurred for the construction and purchase of physical assets and for the acquisition of other investments. However, the value of physical assets purchased by the Ministry during the year under review was Rs. 7,736,862 and hence a difference of Rs.615,964 was observed.	This amount is the value that applies to both the purchase of physical assets and the improvement of physical assets. Accordingly, this value had been taken as Rs. 7,736,862 for purchasing assets and Rs. 615,964 for improvements.	-Do-

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|-----|--|---|------|
| (c) | A sum of Rs.69,628,608 had been identified as expenditure on other investments under the cash flow incurred for investment activities. However, no expenditure had been incurred on other investments and hence that expenditure had been overstated by similar amount. | It had been erroneously shown in the advance payment column in the financial statements submitted in Sinhala language. | -Do- |
| (d) | A sum of Rs.772,896 had been identified as deposits received under the cash flows generated from financial activities of the Ministry's cash flow statement. However, as per the information submitted to audit it was Rs.559,604 and a difference of Rs.213,292 was observed. | When transferring the value of deposit account to 6000-0-0-18-170, the a sum of Rs,213,292 credited in excess and the correction had been made through journal again. | -Do- |
| (e) | As per the information submitted to audit, no expenditure had been incurred for payment of deposits during the year under review. However, a sum of Rs.213,292 had been shown as deposits payments under the cash flows incurred on financial activities. | A sum of Rs. 213,292 had been included as deposits payments under the cash flows incurred on financial activities in the statement of cash flows. | -Do- |

1.6.5 Non – maintenance of Registers and Books

During the audit test check, it was observed that some of the following registers had not been maintained by the Ministry and some of them had not been maintained properly and update.

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) Security Register ----- A Security Register containing the details of all officers and employees required to give security had not been prepared in terms of Financial Regulation 891(1).	Kindly inform you that we will make arrangements for this in the future as we currently have a limited staff of the Ministry.	A Security Register containing the details in Financial Regulation 891(1) of all officers and employees required to give security should be maintained.

(b) **Record of losses**

A record of losses had not been maintained.

-Do-

A record of losses containing the details in Financial Regulation 110 should be maintained.

(c) The register of vehicle accidents had not been maintained.

-Do-

Vehicle accident register should be maintained.

2. Financial Review

2.1 Management of Imprests

Audit Observation

Comments of the Chief Accounting Officer

Recommendation

The net provision for 11 development programmes in the year under review was Rs. 1,250 million. However, the cost of those projects was only Rs. 723 million, leaving Rs. 527 million. Accordingly, savings to the net provision was 42 percent.

The Ministry has not received the money for the imprest at the right time.

Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50.

2.2 Management of Expenditure

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) The net provision of Rs. 100,000 under object code (433-1-1-0-1203) food and beverage, uniform had been entirely saved.	Due to the corona virus situation, no meetings or programs were held in the Ministry and the funds allocated for those expenses had been entirely left over.	Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50.
(b) The estimated provision of Rs. 666,000 under 02 recurrent expenditure subjects had been completely transferred to other expenditure subjects through financial regulation 66.	Due to the Corona virus situation, there was no need for foreign travel in the country and the allocated funds had been transferred to other inadequate expenditure codes through financial regulation 66.	-Do-
(c) Out of the estimated allocation of Rs. 19,701,000 for 08 recurrent expenditure subjects, allocations ranging from 15 percent to 64 percent were transferred to other expenditure subjects through FR 66.	Due to the corona disaster in the year 2020, these provisions were saved and these provisions had been transferred to the subjects of inadequate allocation.	-Do-
(d) The net allocation of Rs. 188,000 for four subjects of capital expenditure had been entirely saved.	These provisions had been saved due to the closure of offices due to the Covid epidemic and the non-recruitment of approved cadre.	-Do-
(e) Out of the provisions aggregated to Rs. 444.86 million received under five expenditure subjects for the year under review, provisions amounting to Rs. 316.84 million had been saved and it was more than 50 per cent of each expenditure subjects.	This was due to the Covid epidemic, lack of imprest, land issues prevailed and the suspension of works by contractors.	-Do-

2.3 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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<p>Actions had not been taken to settle expenditure amounting to Rs.868,184 even by the end of the year under review which is relating to period from August to December of the year under review and could have been settled during the year .</p>	<p>I would like to state that these payments were not made in the year 2020 due to non-submission to the accounts division before 31.12.2020 for the payment of the relevant vouchers and after the submission to the accounts division, payments had been made after recording as liabilities since it is applicable to the year 2020.</p>	<p>Should act in accordance with Financial Regulations.</p>

2.4 Non-compliance with Laws, Rules and Regulations

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

Reference to Laws, Rules, and Regulations	Observation ----- Non-compliance	Comments of the Chief Accounting Officer	Recommendation
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<p>(a) Financial Regulation No. 371 of Financial Regulations of the Democratic Socialist Republic of Sri Lanka</p>	<p>Sub imprests of Rs. 130,988 which had been issued for various activities in 04 occasions during August to December 2020 had not been settled immediately after the respective activity.</p>	<p>Actions will be taken to settle the advance without any delay in the future.</p>	<p>Sub imprests should be settled immediately after the completion of the relevant activity.</p>

(b)	Section 3.1.6 of the Public Finance Circular No. 05/2016 dated 31 March 2016	The annual board of survey for the year 2020 should have been conducted and submitted reports to the Auditor General prior to 17 March 2021. However, those reports had not been submitted even by 30 April 2021.	Work is in progress to complete the board of survey before 2021.05.31.	Annual board of survey should be conducted in accordance with the Public Finance Circular and submit the reports to the Auditor General prior to 17 March 2021.
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(c) **Public Administration Circulars**

(i)	Public Administration Circular No. 09/2009 dated 17 June 2009	The arrival and departure of the Ministerial staff to their place of work had to be confirmed by the fingerprint machine but this was not done.	I kindly inform you that discussions will be held with the Ministry of Water Supply and further actions will be taken.	Arrival and departure should be verified by the fingerprint machine in accordance with the Public Administration Circular.
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(ii)	Section 3.1 of Public Administration Circular No. 30/2016 dated 29 December 2016	No fuel combustion tests had been carried out on Ministry vehicles.	I will take action in this regard in the future.	Fuel combustion of vehicles should be carried out in accordance with Public Administration Circulars.
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2.5 Issuance and Settlement of Imprests

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
There was a delay ranging from 17 days to 76 days in the settlement of advances amounting to Rs.130,988 which had been issued for various activities in four occasions from 30 August to 14 December during the year under review.	I would like to inform you that actions will be taken to settle the advance without any delay in the future.	Advances should be settled as soon as the work is completed.

3. Operating Review

3.1 Planning

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
Even though an action plan for the year 2020 had been prepared for the Ministry in terms of the Public Finance Circular No. 2014/01 dated 17 February 2014, It was observed that the following matters which should have been included in terms of paragraph 3 of that circular were not included in it. (a) The updated organizational structure for the year under review, details of approved and existing cadre.	This was due to the revision of the organizational structure and the approved cadre as the Ministry was established in September 2020.	An action plan should be prepared in accordance with the provisions of the Public Finance Circular.

(b) Imprest Requirement Plan for annual activities	Since the Ministry was established in September 2020, the Annual Imprest Requirement Plan had not been prepared and monthly Imprest Application Forms had been prepared and forwarded to the Treasury Operations Department.	-Do-
(c) Annual Procurement Plan for planned major development programmes	It is accepted that no annual procurement plan had been prepared.	-Do-
(d) Internal Audit Plan	It is accepted that an internal audit plan had not been prepared as the post is still vacant.	-Do-

3.2 Non- performance of Functions

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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It had been planned to supply and install a Nano Filter to Mahawewa Dharmarama Vidyalaya in Puttalam District using a provision of Rs.4 million under supply safe drinking water for areas affected by undiagnosed kidney diseases implemented under the Ministry and it is stated in the performance progress report submitted to the audit that the same task had been accomplished. However, it was revealed in audit that the project had not been physically carried out.	The two projects were canceled due to the closure of all schools throughout the year due to the prevailing Covid epidemic and instead two treatment plants were set up for the Sangattikulam Detana Community Water Supply Scheme in Puttalam Divisional Secretariat Division and the Siyambalagaswewa United Community Water Supply Scheme in Pallama Divisional Secretariat Division.	To perform the tasks as planned and to ensure the accuracy of the information submitted to the audit.

3.3 Non-achievement of expected Output Level

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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<p>The Ministry had failed to achieve the expected level of out put by the end of the year under review for the projects of Menikkadawara and Pallegama Rural Water Supply Project, Polonnaruwa Binpokunugama Rural Water Supply Project and installation of water treatment plant with 100 cubic meters per day from Madola Eheliyagoda area implemented under the Rural Water Supply and Sanitation Improvement Program, and Laying of pipelines up to Habarana, Eppawala and Hambantota, installation of reverse osmosis water purification equipment for rural areas and schools, water quality testing and management, supplying, installation and commissioning of 05 nano filters in Kandy District implemented under Waterborne Disease Prevention Program in Chronic Kidney Disease Affected areas implemented by the Ministry.</p>	<p>Menikkadawara and Pallegama Rural Water Supply Project</p> <p>These delays were due to non-receipt of water pipes and fittings on time, delays in disbursement of imprests, Corona epidemic and the need to seek the assistance of the Ministry of Plantation Industries to resolve the land issue during the commencement and implementation of construction.</p> <p>Polonnaruwa Binpokunugama Rural Water Supply Project</p> <p>This project was handed over to the contractor on 15 December 2021.</p>	<p>Action should be taken to reach the relevant project progress as planned at the beginning of the year.</p>

Installation of water treatment plant with 100 cubic meters per day in Madola Eheliyagoda area

No comments had been given in this regard.

Pipe laying up to Habarana, Pipe laying up to Eppawala, supply and installation of reverse osmosis water purification equipment for rural areas and supply and installation of reverse osmosis water purification equipment for schools

No comments had been given.

Water quality testing and management cost

Due to the prevailing corona epidemic, it was not possible to go to the villages and test water samples. Hence the expected results could not be achieved.

Laying of water Pipes up to Hambanthota

Pipe laying could not be done properly due to rejection of water pipes and being unsuable.

Supplying, installation and commissioning of 05 nano filters in Kandy District

Construction work could not be carried out properly due to heavy rains, corona epidemic.

3.4 Delays in the Execution of Projects

It was observed that there is a delay in the implementation of the following projects which were implemented by the Department of National Community Water Supply which is under the supervision of the Ministry.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) Thirty Five (35) projects costing Rs. 597 million out of 123 projects costing Rs.1,778 which were implemented under “ Jathika Praja Jala Abhimani Scheme” during 2019 and scheduled to be completed as at 31 December 2019 had not been completed even by the end of the year under review. Further, the physical progress of the project activities of the Prathibha Community Based Organization implemented in the Grama Niladhari Division of Porambakananke in the Matara District on a cost estimate of Rs. 59,218,151 was as low as 40 percent as at 31 December 2020.	Planning and implementation of development programs is carried out by the Department of National Community Water Supply which is under this Ministry. This was due to the fact that it had taken longer period than expected to obtain the approval for activities such as obtaining electricity ,damaging the roads for laying and access to water sources which are beyond the control of the Department.	Actions should be taken to complete the projects as planned and should be directly supervised by the Ministry in this regard.
(b) Out of the water projects commenced in 2018, 2019 and 2020 under the provisions of the Department of National Community & Water Supply, works of 25 projects costing Rs. 50,483,201 had not been completed even by the end of the year under review and it was observed that physical progress of four projects out of these was less than 50 percent.	-Do-	Actions should be taken to complete the projects as planned and should be directly supervised by the Ministry in this regard.

3.5 Projects without Progress despite the release of Money

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>Even though an allocation of Rs. 25.4 million had been made for construction of Mundalama treatment plant, construction of tube wells and improvement of status of six existing water supply schemes in Kandy, Ampara and Mannar districts, actions had not been taken to commence those projects during the year under review by the Ministry. However, the projects of supply and installation of 5 nano filters in the Anuradhapura district, 2 nano filters in the Kurunegala district and 3 nano filters in the Polonnaruwa district had been completed during the year under review under Rural Water Supply and Sanitation Improvement Project which were not included in the annual action plan.</p>	<p>Construction of Mundalama treatment plant</p> <p>Preliminary works on the project was delayed due to the on-going Corona epidemic.</p> <p>Construction of tube wells</p> <p>Those plans could not be implemented due to the prevailing Covid situation.</p> <p>Improvement of status of six existing water supply schemes in Kandy, Ampara and Mannar districts</p> <p>In the subsequent mobile services, suggestions received were considered as urgent needs and given priority and hence nano filters were installed at 10 locations in the Anuradhapura, Polonnaruwa and Kurunegala districts where the high prevalence of identified kidney disease was identified and completed 100 percent and therefore these proposals had to be dropped.</p>	<p>Actions should be taken to commence the projects as planned and to focus on the needs of the country to be given priority in the preparation of the action plan.</p>

3.6 Assets Management

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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As per the information provided by the State Ministry for the audit, the Ministry had used 6 vehicles owned by other government agencies during the year under review.	No vehicles had been purchased to this Ministry which established in September 2020, and vehicles provided by the Cabinet Ministry were used.	When utilizing the vehicles owned by other government institutions actions should be taken to take over them properly.

3.7 Security of public officers

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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As per the 128 (1) (n) of Financial Regulations and paragraphs 05 and 06 of Public Administration Circular No. 1/99 dated 09 April 1999, officers who are bound to keep securities are required to keep securities within 03 months and if there are other officers who are not mentioned in the circular but hold positions that need to be kept securities, it was the responsibility of the head of the organisation to keep securities from those officers. However, no action had been taken to keep securities from the officers holding the posts of Secretary, Director, Senior Assistant Secretary and Store keeper of the State Ministry.	I kindly inform you that arrangements will be made for this in the future.	Action should be taken to keep securities from officers who are bound to keep securities.

4. Achievement of Sustainable Development Goals

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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<p>Sustainable Development Goals to be achieved by the Ministry, related goals, stakeholders interested with the role of the Ministry in implementing the objectives in in terms of the Agenda for Sustainable Development Goals-2030 published by the United Nations had not been identified and the key performance indicators had not been published so that the outcome and results of the role to be played by the Ministry could be clearly identified. Further, no any internal circulars, guidelines and workshops had been conducted by the Ministry to aware in this regard. Further, two officers had not been nominated for coordination activities to achieve the Sustainable Development Goals in terms of the Ministry of Sustainable Development and Wildlife Circular No. MSDW / 08/65 dated 27 April 2018.</p>	<p>Sustainable Development Objectives and related activities are being carried out by the Cabinet Ministry of Water Supply to date and the Cabinet Ministry of Water Supply or the then Ministry of Sustainable Development and Wildlife mentioned here had not yet notified to this State Ministry to contribute to this.</p>	<p>Action should be taken to identify the Sustainable Development Goals and take appropriate actions to achieve them.</p>

5. Human Resource Management

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) It was observed that the percentage of vacancies takes a high range from 63 per cent to 100 per cent of the approved number of employees under each category of employees. It accounted as high as 77 percent of the total approved cadre.	This Ministry is a newly established Ministry and work has commenced to obtain officers after approving the cadre.	Action should be taken to fill the vacancies for essential posts expeditiously.
(b) Management Services Department had approved 12 officers for the senior level posts of Additional Secretary, Director General, Planning Director, Internal Auditor, Accountant, etc. However, only three officers had been recruited by the end of the year under review. Hence, it cannot be ruled out in the audit that it is a factor that adversely affects the performance of the Ministry.	The Ministry of Water Supply had attached a limited staff to the administration and development divisions to carry out the necessary activities. Following the approval of the new posts for this Ministry in September 2020, action was taken to transfer the staff who were temporarily attached. It is working continuously with the Ministries of Public Service, Provincial Councils and Local Government in order to fill the vacancies for the posts of executive officers.	-do-
(c) Even though 11 officers were approved for the secondary level posts such as Development Officer and Management Services Officer, only 04 officers were recruited at the end of the year under review and all the 7 posts approved at the primary	Continuous efforts were made to obtain staff for the relevant posts in coordination with the Ministry of Public Service, Provincial Councils and Local Government. Once the	-do-

level remained vacant at the end of the year under review.

Graduate Development Officers and the graduate trainees are confirmed, it will be able obtain those trainees to the staff.

- (d) In terms of the paragraph 2.2 of letter of the Presidential Secretariat CA / 1/17/1 dated 14 May 2010 entitled Public Expenditure Management, if employees are recruited on casual or contract basis for the posts of Personal Assistants, Management Assistants, Office Assistance Staff and Drivers, it is stated that they should fulfil the qualifications of the government recruitment procedure. However, any documents proving that the above qualifications had been fulfilled in respect of one post of Personal Assistant, 05 posts of Management Assistant, 02 posts of Office Assistant and 08 posts of Driver recruited on behalf of the staff of the State Ministry on the above basis were not included in their personal files.
- An expeditious program had been initiated to check the qualifications of the posts such as Personal Office Assistants, Management Assistants and Drivers in the Ministry staff.
- Should act in accordance with the instructions of the Presidential Secretariat in recruiting employees for the posts of Personal Assistant, Management Assistant, Office Assistant and Driver on casual or contract basis.