

Head 304 -Department of Meteorology

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Department of Meteorology for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022, 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 summarized reports on the financial statements of the Department of Meteorology to be submitted in terms of the paragraph 11(1) of the National Audit Act No. 19 of 2018 which contained my comments and observations had been submitted to the Accounting Officer on 10 May 2023. The detailed management report of Department of Meteorology to be submitted in terms of the paragraph 11(2) of the National Audit Act No. 19 of 2018 had been submitted to the Accounting Officer on 22 May 2023. This report in pursuance of provisions in Article 154 (6) of the Constitution read in conjunction with paragraph 10 of the National Audit Act No. 19 of 2018 is presented to the Parliament

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of Department of Meteorology as at 31 December 2022 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

My opinion is qualified based on the matters describe 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 Accounting Officer for the Financial Statements

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 in terms of paragraph 38 of the National Audit Act, No. 19 of 2018 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 paragraph 16(1) of the National Audit Act No. 19 of 2018, Department 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 Department.

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

1.4 Auditor's Responsibility for the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism 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 internal control of the Department.
- Evaluate the structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transaction 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 Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

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

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

1.6 Comment on the Financial Statements

1.6.1 Non-Financial Assets

Audit Observation	Comment of the Accounting Officer	Recommendation
Eventhough 13 years had passed for the installation of the Gongala Radar System by the Department by incurring Rs. 402.8 million, the works had not been completed till now. This capital expenditure was also not disclosed in the financial statements.	It was unable to find the documents to inventoried the assets related to the Doppler Radar System. Further, the reports given on 31.12.2020 by the committee appointed by the Director General to value the assets procured before 31.12.2016 did not include the assets related to the Doppler Radar System. Therefore, it was unable to write off the goods that are not taken in to the inventory.	These assets should be properly assessed and disclosed in the financial statements.

1.6.2 Non-Maintenance of Books and Records

Audit Observation	Comment of the Accounting Officer	Recommendation
According to the Treasury Circular No. 842 dated 19 December 1978, the Department had not maintained a Fixed Asset Register.	Action is being taken to update the information regarding buildings and vehicles to prepare the Fixed Asset Register under the full supervision of the Chief Accountant.	Fixed Asset Register should be maintained as per circular.

2. Financial Review

2.1 Management of Expenditure

The following observations are made.

	Audit Observation	Comment of the Accounting Officer	Recommendation
(a)	The net allocation was Rs.791.7 million after making all the adjustments for the year under review and the total expenditure was Rs.369.2 million and remaining balance was Rs.422.5 million. Accordingly, 53 percent of the provision was not unutilized.	The project was delayed due to the limitation of expenditure according to Circular No. 03/2022, the non-occurring of expenditure as expected, the inadequacy of existing allocation, global disasters and insufficient amount of grants are the reasons for the saving of allocations.	Treasury allocations should be properly managed.
(b)	Total allocations of Rs. 377.5 million made for 03 capital expenditure objects and allocation ranging from 39 to 91 percent of 04 capital expenditure objects had been saved	The provisions are saved, as the expenditure did not rise as expected.	-Do-

2.2 Liabilities and Commitments Entered

	Audit Observation	Comment of the Accounting Officer	Recommendation
	The liabilities of Rs.1,550,042 related to 03 expenditure objects had not been disclosed in the financial statements of the year under review.	Liabilities of Rs. 824,398 and Rs. 46,870 under 1402 expenditure object and liabilities of Rs. 607,024 and Rs. 8,474 1403 under 1403 expenditure object were not included in the financial statements mistakenly and other liabilities were presented for payment after printing the financial statements. I will make sure that such mistakes do not happen in the future.	All liabilities for the year should be presented in the financial statements.

2.3 Non-compliance with Laws, Rules and Regulations

The following instances are analyzed on the non-compliance with laws, rules and regulations.

	Reference to the Laws, Rules and Regulations	Non-compliance	Comment of the Accounting Officer	Recommendation
(a)	Sub Section 40(2)(1) of the National Audit Act No. 19 of 2018	Eventhough the appointment should be made within a period not exceeding 2 years from the effective date of this Act in the event that an internal auditor has not been appointed, action had not been taken as per the said section.	<p>The officer assigned to this Department had been transferred to the President's Office without a successor with immediate effect from 01.07.2019.</p> <p>Accordingly, in accordance with the continuous requests made to the Ministry of Public Administration stating the duty requirement of the Department, an officer who is in grade III of the Sri Lanka Accountancy Service had been appointed from 22.03.2022 as acting basis (addition to the duties of the permanent post) of that post and that period has also ended by now.</p> <p>A request has been made on 25.08.2022 again to the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government to appoint an officer to the vacant position of Internal Auditor permanently. Therefore, the Department has done the work to be done. Therefore, the appointment of an internal auditor for this Department is beyond our control.</p>	According to the Act, priority should be given to appointing an internal auditor.

- (b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka
- (i) Financial Regulation 272 (3)
- Although all paid vouchers should be submitted to the Auditor General before end of 06 weeks from the end of the respective month, 04 vouchers valued at Rs.319,358 related to May 2022 were not submitted for audit.
- After submitting the vouchers of the relevant month for Government Audit Division had been received to the Accounts Division.
- All paid vouchers should be submitted to the Auditor General before not later than 06 weeks from the end of the respective month.
- (ii) Financial Regulation 571(3)
- A sum of Rs. 449,279 of securities had not been timely credited to the relevant account or to the Government Revenue excluding security deposit amount exceeding 02 years.
- Out of this Rs.479,279, Rs.30,000 is the security deposit of the officers and I will credit the remaining amount to the relevant account or to the Government Revenue.
- Deposits should be identified and accounted for in the respective accounts.
- (iii) Financial Regulation 891(1)
- Arrangements were not made to obtain security from the officers who need to keep security.
- Arrangements will be made to commence the obtaining of security by identifying the officer who required to keep security.
- Arrangements should be made to get the security from those who need to obtain security.
- (c) Government Procurement Guidelines
- (i) Paragraph 3.4.3
- There was no registration of suppliers for vehicle repair.
- Suppliers near to the Department are selected and registered from Yellow pages.
- Action should be taken according to the Government Procurement Guidelines

(ii) Paragraph 4.2.1	A detailed procurement plan was not prepared and submitted.	The approval of the Secretary of the Ministry had been obtained for the main procurement plan and action has been taken to submit to obtain approval for the detailed plan also in future.	-Do-
(iii) Paragraph 4.2.1(e)	Eventhough the Master Procurement Plan should be regularly updated within a period of not more than 06 months, this was not done.	Arrangements have been made to regularly update the Master Procurement Plan within a period not exceeding 06 months.	-Do-
(iv) Paragraph 6.3.1 “c”	Bids shall be submitted in one original and required number of copies clearly marked “Original” or “Copy” and separately sealed as prescribed in the document of “Instructions to Bidders”. However, the above instructions were not given in the bid documents for two procurements of Rs.3,911,660.	21. Format and signing of Bids of the bid documents, as mentioned below, clearly marked as “Original” or “Copy” and separately sealed bids are to be submitted in one original copy and required number of copies. This can be verified by checking the bid documents attached in the files.	-Do-
(d) Public Finance Circular No. 2/2014 of 14 October 2014	According to the circular, the annual board of survey should be carried out and the reports should be submitted to the Auditor General before March 16. However, it had not been done as per the circular.	A committee has been appointed in due period to carry out the annual board of survey for the year 2022 of the Head office of the Department, external offices and AWS centers and board of survey was delayed, due to the release of limited fuel in the past few days and problems in providing transportation facilities at the right time for conducting surveys at the external offices and AWS	According to the circular, the annual board of survey should be done and the reports thereon should be submitted to the Auditor General on the due date.

centers.

I would like to inform you that arrangements have been made to complete the annual board of survey for the year 2022 and give the reports by the end of this month.

(e) Public Administration
Circular

(i)

Public Administration Circular of 16 April 2009 and paragraph iv of the latter dated 16 April 2009

If the time base is used to calculate the overtime and holiday pay etc. for regular duty hours, the time should be confirmed by finger print machine notes. However, 1/20 allowances of Rs. 10,396,033 had been paid for additional duties in September 2022 without such confirmation.

08.00 hrs to 16.00 hrs as D (day) shift and from 16.00 hrs to 08.00 hrs next day is considered as N (Night) shift in work schedule. At present, the timing machine does not have the facility to record the departure and attend to the service at the same time. Arrangements are currently being made to establish the facility in consultation with the organization that purchased the time machine. Also, I would like to inform you that in the future, this facility is expected to be included in the specifications when purchasing time machines for every office. A 16-hour night shift is in place because the office staff of the Meteorological Department, which has a limited number of employees, do not have quarters or transport facilities, so it is impractical to arrive/leave at 12 midnight. Allowance of 1/20 had been paid for the respective officers who work 8 hours continue service and only for additional shifts or 8 hours shifts worked on public holidays.

Proceed as per the circular.

(ii) Public Administration Circular No 09/2006 dated 30 May 2006

Eventhough (1/2) should be deducted from the officer's leave for arrivals

All the officers except the junior employees of this Department give concession up to 9.03 am in checking leaves taking into

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after 9.00, except account the minor errors in the for 02 short leaves Department's time machine and and delays not the disturbances in attendance in covered, during the previous years and the sample audit arrangement have taken to regarding the deduct the leaves for the late attendance of 11 attendance. In this, attendance of management persons who arrived between assistant officers in 9.00 am to 9.03 am is considered 90 instances and 05 as attend at 9.00 am. development However, I would like to inform officers in 17 you that necessary arrangement instances were not have taken on lates not covered deducted from the from the year 2023 onwards and leave. all the officials have been informed regarding this.

2.4 Issuing and Settlement of Advances to the Public Officers

Audit Observation	Comment of the Accounting Officer	Recommendation
Action had not been taken to recover the loan balances of Rs.121,830 required to be recover from the officers who leave from the services over 5 years during the year under review and loan register also had not been updated.	Regarding the debt of Mr. M. S. Thilakaradne who left this service, the following action has been taken. As per the Financial Regulation 113(6) (b) of paragraph 3.1 of part 1 of Public Finance Circular 01/2020, a request has been made to obtain approval from the Department of Public Finance to waive off the outstanding loan balance of Rs. 121,830 receivable to the Advances to Public Officer B Account, due to Mr. P.M.S Tillakaradne is unable to contact to recover loan balance and the Director General of Public Finance has informed as take action to collect the loan balance. Accordingly, the officer has again been informed to settle this loan balance and no response has been given so far. A request has made to advise about this from the Attorney General's Department. Accordingly, a discussion was held with the Attorney General's Department on	Action should be taken to regulized the due loan balances recover method.

10.11.2022 and a lawyer from the Attorney General's Department verbally informed us that further details on this matter would be communicated later.

3. Operating Reviw

3.1 Non-perform of Duties

Audit Observation	Comment of the Accounting Officer	Recommendation
No any amount had been utilized out of Rs.1.5 million made for the awareness programme. (304-2-1-13-2509)	According to the National Budget Circular No. 03/2022 dated 04/26/2022 entitled "Controlling Public Expenditure", provisions had to be used only for essential works and other works had to be temporarily suspended. Therefore, the expected financial targets could not be reached. Financial progress was less than 50% as expenditure was controlled by carrying out only essential tasks under this expenditure subject as per the above circular.	Allocation should be utilized as per the Action Plan.

3.2 Assets Managment

The following obsrvations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) 10 land areas where Meteorology Regional Offices situated in Pothuvil, Anuradhapura, Batticaloa, Katugastota, Mahailuppallam, Mannar, Ratnapura, Kurunegala, Vavuniya, Mullaitivu were not taken over to the Department.	I kindly inform you that the acquisition of those lands is in progress.	Assets used by the Department should be taken over in the name of the Department.
(b) A sum of Rs. 123 million had been incurred from the year 2010 to the year 2019 for the spare parts of the equipment system of 38 automatic meteorological systems worth of Rs. 570 million received in the year	Information about the operation of automatic weather stations as at 31.12.2022 is as follows.	Assets should be properly maintained and managed.

2008 under Japanese aid (JICA) used to measure parameters such as temperature, humidity, rainfall, wind speed and direction, pressure, amount of solar radiation, etc.,. The files with formal approvals for the purchase related to the installation of this equipment system were not properly maintained in the procurement section and 20 of the equipment systems (02 had to be removed.) were installed in the premises of the Meteorological Regional Office and the remaining 16 in the premises of other institutions. It was observed that 7 parameters were measured by the equipment systems installed in the meteorological premises and 5 parameters were measured by the systems installed in other premises. A number of equipment in subsystems of these 38 systems had been disabled by 31 December 2022.

- Out of the 18 M type centers, 02 parameterized humidity, 03 anilometer, 02 data storage, 02 data display screen, 04 battery and 04 data communication are inactive.
- Out of 18 type C centers (1 is disabled), 07 anilometer as parameters of subsystems, 08 data storage, 08 data display screen, 01 solar panel, 11 battery and 14 data communication are inactive.

- (c) There were 14 automated meteorological centers that were remained in non-functional condition, due to end of life time of the batteries as at 31 December 2022. It was observed that there were problems related to the efficiency and effectiveness of the automatic meteorological centers, due to the lack of maintenance. Requests have been made to get the necessary batteries for the automatic meteorological centers which are in a non-functional condition due to the end of the life of the batteries and it is expected that the works can be done within a period of 02 months. I would like to kindly inform you that installing the necessary sensors without installing the batteries is useless, so after installing the batteries, the sensors will be installed. The automatic meteorological centers which are remained in non-functional condition should be converted to operational condition.
- (d) Although there are 444 traditional rain measurement gauges scattered all over the island, it was observed that there are 45 rain gauges that do not receive data continuously. There are 444 traditional rain gauge sets spread across the island, and their data is provided to us voluntarily by people working in government agencies or private institutions where the equipment is located. It is Rain gauges that do not receive continuous data should be arranged as enable to receive continuous data.

observed that we are not getting the data from some of these rain gauges since the past. Since this work is done voluntarily, we cannot exert a strong influence on those volunteer officers. However, we inform those institutions or persons through reminder letters from time to time. We are trying to get more than 400 rain gauge data without paying any money. The Department has to bear huge cost to get the data regularly and continuously.

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| (e) | A cab was not driven from the year 2018 to the year 2022 and was out of service for 5 years without any repairs. The driver of the vehicle had requested on 10 March 2022 that the worn out parts of this cab to be repaired and the price was obtained for the repair on 01 December 2022. However, the repair work had not been done here even by 31 March 2023. | The lowest quoted garage was selected among the estimates obtained and accordingly submitted for the approval of the Secretary through the Departmental Procurement Committee. The Chief Financial Officer was asked for a Technical Evaluation Committee report to approve the prices, but no Technical Evaluation Committee was appointed in the Department for vehicle repair. However, this estimate was recommended by a Defense Ministry technical officer. However, this was submitted in December 2022, and we did not have enough time to appoint a Technology Evaluation Committee. Accordingly, the repair was not carried out. | Vehicles should be properly repaired and use. |
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3.3 Losses and Damages

Audit Observation	Comment of the Accounting Officer	Recommendation
Out of the equipment brought to install a Gongala Radar system, equipment worth of Rs. 9.1 million was missing and it was shown as Rs. 8.7 million in the damage and loss document submitted. Also, the officials who responsible for this misplacement were not identified and no action was taken against those officials.	Based on the decision of the audit and management committee meeting held at the Ministry of Disaster Management, a committee was appointed to carry out further work on the building with the tower built to install the Doppler radar system and the goods in it. On the advice of the Secretary of the Ministry of Defense during the field visit made by the said committee on 10.03.2021, the building	The officials who responsible for this misplaced and failed project should be identified and loss to the Government should be recovered.

with the existing goods and tower has been temporarily handed over to the use of army authorities who are already stationed there. An investigation is underway under the Bribery or Corruption Commission Act No. 19 of 1994 to identify the officials who responsible.

I kindly inform that gross assessment of Rs. 9,147,765/- of the value has been mentioned in the initial report as per FR 104(3) and final report as per FR 104(4) referred by this Department in respect of the loss of goods in the Gongala Doppler Radar Tower premises.

However, during checking of the damage and loss register, one item (Three Phase Jinasena Water Pump - Rs. 400,000/-) among the items mentioned in the rough estimate regarding the lost items was recorded less by the officer there and accordingly the loss in the damage and loss register Rs. 8,747,765/- (Rs.9,147,765 - Rs. 400,000) have been mentioned.

3.4 Operation of Bank Account

Audit Observation	Comment of the Accounting Officer	Recommendation
The amount of Rs 169,250 deposited directly to the bank in the year 2022 had not been accounted.	Letters have been sent by informing to the relevant departments for deposits. Out of Rs 41,913 paid directly, Rs 900 has been charged by the bank as check honoring charges (Rs 450+450). Again letters have been sent to the bank to credit it to the Departmental account and it has not been settled until now. The remaining amount from Rs 41,913 is a payment made by the Bank of Ceylon. The said voucher has been accounted under Voucher No. p23/4/25 on 19/04/2023.	Unconfirmed checks should be identified.

3.5 Annual Performance Report

Audit Observation	Comment of the Accounting Officer	Recommendation
Although the performance report should be submitted annually in accordance with the format mentioned in Guideline No. 14 issued by the Public Finance Department in accordance with 10.2 of Public Finance Circular No. 2/2020 dated 28 August 2020, the Department had not prepared the performance report for the year under review.	I am kindly informed that the annual performance report is being prepared and will be forwarded after completion.	According to the circular, arrangements should be made to prepare the performance report on the scheduled date.

3.6 Procurement

Audit Observation	Comment of the Accounting Officer	Recommendation
19 procurement works amounting to 62.3 million had not been completed on the scheduled dates as planned according to the procurement plan.	Under National Budget Circular No. BD/CBP/01/01/04-2022 No. 03/2022, the Treasury Secretary has instructed all the Ministry Secretaries and Heads of Departments to strictly follow the following steps as notified under the heading of Controlling Public Expenditure. As it was originally stated, "Temporary suspension of all projects for which procurement activities (including budget proposals) have been initiated/to be initiated for the implementation of projects, purchase of works or goods." based on the above fact that all other purchases have been suspended except for the essential meteorological equipment in the relevant year.	Actions should be taken in accordance with the procurement plan.

3.7 Uneconomic Transactions

The following observation are made.

	Audit Observation	Comment of the Accounting Officer	Recommendation
(a)	03 courses had been given at a cost of Rs. 3,000,000 for Meteorological Observers and Communication Officers of the Sri Lanka Technology Service. The following observation are made.		
(i)	The course could not completed, due to out of 92 officers participated to course, 29 officers did not have 80 percent attendance and non-participation of 05 officers. There was no information about the officers who obtained the certificates and no copy of the certificate was included in the personal file. No action was taken against the officers who did not attend to the course and the 34 officers who did not complete the course as scheduled and no action was taken to recover the course fees paid from them.	Despite the problems regarding the participation in 2020 under the condition of Covid-19, all those who participated in the previous years have received the certificate from the university. Since there were problems with the participation in the year 2020, the university has informed the Department about it. EB/TRN/CB-DOM letter dated 09.08.2022 has sought excuses from the officers who are absent in 80%. Action is being taken in this regard. Copies of the certificates obtained by the university should be included to the personal file if necessary by the said officer. It is expect that this course will be used for promotions in the future and at that time reference to the personal file will be made mandatory.	Attendance of the officers in the courses provided by the institution and prepare a formal system to complete them properly, disciplinary action should also be taken against the officers who are not completed as required.
(ii)	Although this course was conducted for the technical service officers for the maintenance/repair work of Automatic Weather Stations and other electronic equipment, about 90% of AWS systems were inactive due to lack of proper repairs and maintenance by 2020 and automatic data reporting to the head office had stopped. Also, although the aim of conducting this course is to adapt to a method of conducting meteorological observations without	The technical service personnel are currently performing maintenance work on the AWS system using the knowledge gained from these courses. There is a great difficulty in carrying out the maintenance activities in a timely manner, due to obstacles such as transportation difficulties and the lack of officials, as well as the fact that the officers of the head office have to go all over the island for these maintenance activities. However, I would like to	Training programs should work towards achieving the desired goals.

the use of mercury, it is observed that the expected goals of this course have not been achieved, due to the meteorological observation activities have not been adapted to the same method by the end of 2022.

inform you that the work is being gradually improved under the limited facilities available at present.

- (b) Educational training program was held on November 09, 10 and 11 2022 at Kalawawa National Aquaculture Development Authority relevant to the year 2022 of the educational training program held continually for the officers of the Sri Lanka Technical Service of the Department of Meteorology.

Although 3.5 million had been allocated for the purpose of capacity development and skill improvement as budget allocation of 2022, no action plan had been prepared regarding the training programs and awareness programs expected to be implemented during the year using the said allocation. There was no official responsible for the training programs and the files related to the training programs did not confirm the attendance of the officers who participated in the training, information related to expenses, information about the institution, the name list of the officer undergoing residential training, attendance and signature documents, residential fees. Further, 03 officials had not participated in the workshops held.

Proposals related to the programs to be carried out in the year 2022 have been submitted in the request for budget allocations. As there were sufficient provisions, further work was carried out according to the said proposals. Due to the fact that it has to be done without interfering with our other duties and it is done in an external training institute (due to a residential training), we cannot fix the date in advance.

Since the allocation this time is very limited, only one program is to be done in 2023, so no action plan will be presented.

Arrangements should be made to formalize the participation of officers in training programs and all information related to the workshop should be included in the file.

3.8 Non- Responded to Audit Queries

Audit Observation	Comment of the Accounting Officer	Recommendation
Out of 12 audit queries issued in 2022, 04 were not answered.	12 audit queries have been issued for this Department in the year 2022 and all those audit queries have been answered. 08 audit queries have been issued so far in the year 2023, out of which 04 audit queries have not been answered and I would like to inform you that answers are currently being prepared for those audit queries.	Arrangement should be made to give answers to the audit queries within the given time.

3.9 Management inefficiencies

The following observation are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Eventhough a sum of Rs. 513.78 million (2022 - Rs. 376 million) had been allocated from 2019 to 2022 for the project of establishment of Doppler Radar System in the premises of Metrological Centers in Puttalama and Pothuvil, the expenditure was only Rs. 370,161. Although it has been 06 years (2017-2021) since the contract was signed, the construction of the radar system had not reached the final stage at the end of 2020. the construction work of the project has not started due to insufficient provision due to rising prices at present. JICA Institute and Department of Meteorology informed the agreement to establish only one system instead of 02 radar systems in May 2022, the evidence was not submitted to the audit that it was officially stated. Thus, although there is a strong need for a Doppler	The project is currently in progress with an alternative arrangement. But the project is further delayed due to reasons beyond the control of the Department. It was not possible to start procurement activities in 2020 due to the Covid epidemic situation. It is agreed that there is a strong need for a Doppler Radar System in meteorological forecasting and meteorological forecasts and predictions have been given without such system. The meaning of the last part of the last sentence is not clear.	Construction works of the project should be commenced.

Radar System in meteorological forecasting, meteorological forecasts and predictions were given without that system for nearly 15 years.

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| (b) | <p>During the inspection of 05 officers who entitle the transport facilities, one officer had received Rs. 611,360 as the relevant transport allowance and fuel allowance from January to July 2022. The officer had reported to work for only 23 1/2 days out of 101 days required to report to work during the relevant period.</p> | <p>As discussed in the audit management committee meeting held at the Ministry of Defense on 20.07.2022, on the basis that the officer's arrival at work and the performance of the role related to the position of Director (Control) are still unsatisfactory, steps have been taken to temporarily stop the monthly transport allowance to the officer from August 2022. advice has also been requested from the Ministry of Disaster Management regarding the payment of monthly transport allowances as per Public Administration Circular No 05/2016 dated 09.03.2016 according to the request made by the officer and the same payment has been made again as per the instructions of the Ministry Secretary.</p> | <p>Allowances should be paid by regularization of attendance and leave of the officers and recovery of overpayments.</p> |
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4. Achievement of Sustainable Development Goals

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Action to be taken by the every public entity in terms of the Agenda 2030 of the United Nation's on Sustainable Development Goals and the progress of the achievement of the Sustainable Development Goals and targets was 0-49 percent. However, project implemented, targets and progress, supervision, follow-up and review had not been submitted to audit.</p>	<p>Sustainable Development Goals, Targets and Indicators have been identified and the Department is working accordingly. However, the Department has not started projects to achieve target and the projects and programs implemented in the Department contribute to the achievement of the 13 sustainable development goals to which the Department contributes directly. Such projects and programs have been identified. Relevant information is included.</p>	<p>Sustainable Development Goals should be identified and works related to those goals should be carried out.</p>

5. Good Governance

5.1 Submission of Statement Assets Liability

Audit Observation	Comment of the Accounting Officer	Recommendation
According to the declaration of Assets and Liabilities Law No. 1 of 1975 and declaration of Assets and Liabilities (Amendment) Act No. 74 of 1988, out of 86 officials of the Department, 38 officials had not submitted the annual asset and liability statements.	The relevant officials of the Department are informed in writing to submit asset and liability statements in the first quarter of every year and the same notification has been made for the year 2022 and 48 officers have submitted asset and liability statements.	Formal action should be taken against the officials who did not arrange to submit the asset and liability statements on the due date.

6. Human Resource Plan

	Audit Observation	Comment of the Accounting Officer	Recommendation
(a)	It was observed that only 5 Meteorologists with General Certificate of Education qualification are employed. Accordingly, it was observed that meteorologists have not received sufficient training to issue accurate forecasts efficiently in adverse weather conditions.	Currently, there are 05 meteorologists who have been promoted with G.E.O. (O/L) and G.E.O. (A/L) qualifications and these five officers cannot be referred for post-graduation based on their basic qualifications. Accordingly, those opportunities have been given to the maximum extent for the officers who need to get training and post-graduate qualification at present.	Efforts should be made to increase the existing subject knowledge of the officers of the Department.
(b)	A Human Development Plan for the year 2022 was not prepared for the Department.	Preparations for the year 2023 have commenced. It is hoped that in the future, the human resource plan will be prepared including every officer and improve the efficiency and effectiveness there by.	Human Resource Plan should be prepared.