

## **Head 233 - Government Analyst's Department**

### **01. Financial Statements**

#### **1.1 Qualified Opinion**

Head 233 – The audit of the financial statements of the Government Analyst's Department for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 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. In terms of Section 11(1) of the National Audit Act, No. 19 of 2018, the summary report including my comments and observations on the financial statements of the Government Analyst's Department was issued to the Accounting Officer on 31 May 2023. In terms of Section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the Government Analyst's Department was issued on 11 July 2023 to the Accounting Officer. This report is submitted to Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka, which should be read in conjunction with provisions of Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Government Analyst's Department as at 31 December 2022, and of 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 responsibility, under those standards is further described in the Auditor's Responsibility 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 Responsibility of the Chief Accounting Officer and the Accounting Officer on the Financial Statements**

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Accounting Officer determines 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 Government Analyst's 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.

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 the **Government Analyst's 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 carried out.

#### **1.4 Auditor's Responsibility 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 report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed identify and assess the risks 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 was obtained 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, 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 Section 6 (1) (d) of the National Audit Act, No.19 of 2018, I state the followings:

- (a) The financial statements are consistent with that of the preceding year.
- (b) Recommendation made by me on the financial statements related to the preceding year had been implemented.

## 1.6 Comments on Financial Statements

### 1.6.1 Accounting deficiencies

#### (a) Non-Revenue Receipts

The following deficiency was observed in accounting for non-revenue receipts relating to financial statements.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
An amount of Rs.276,755 on sale of physical assets should have been shown as income from sale of physical assets under the investing activities in the statement of cash flows, but was included under the income collected under other income head under cash flows from operating activities.	The income from sale of physical assets is mentioned under the head of other income from operating activities and it was informed that in the coming years this income will be shown under the cash flow generated from investing activities.	should be included in the cash flow statement in a correct manner.

#### (b) Property Plant and equipment

The following deficiency was discovered while accounting for property, plant and equipment.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
Value of passenger vehicles as on 31st December 2021 (ACA 6) was Rs.18,654,796 which was brought forward from SA 82 report as Rs.90,026,796 as at 01st January 2022. The reason for this change was not clearly stated in the notes to the financial statements	The reason for this change was that the accounting department in May 2022 was informed that the value of 11 vehicles worth of Rs.71,372,000 for the years 2017, 2018, 2019 and 2021 was added to the opening balance of the CIGAS computer program.	The reason for the change should be clearly stated in the notes to the financial statements.

**(c) Failure to maintain books and records**

During the sample audit, it was observed that the following records were not maintained by the department and some records were not maintained regularly and up-to-date.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<b>(i) Register of damages</b> Register of damages was not updated as per Financial Regulation 110.	It was informed that the damage and loss register will be updated.	A damage and loss register should be updated and maintained.
<b>(ii) Vehicle log book</b> Vehicle log books were not maintained up to date as required by Financial Regulation 1645(a).	It was informed that the log book was updated and the transport officer informed to continue it.	Arrangements should be made to maintain the vehicle log book up-to-date as per the Financial Regulations.

**d) Lack of audit evidence**

Audit evidence was not submitted in respect of the following transactions.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
i) Files related to two accident vehicles were not submitted for audit.	According to F.R. 104, regarding the accidents that happened to these vehicles, the files were started and the officers were appointed but due to the non-completion of the investigation at the time of audit, as the files were in the custody of the investigating officers, the files could not be submitted for audit and the investigating officers were informed to complete the investigation promptly and hand over the files.	Arrangements should be made to provide files related to the audit.

ii) The file relating to the loss of Rs.2,229,111 due to fire in the department in February 2003 was not submitted for audit.

In 2013, the department moved from the old building at Torrington Square to the new building complex at Battaramulla. Therefore, it was informed that the related files could not be found so far and were not submitted for audit.

Arrangements should be made to keep the relevant files safe.

## 2. Financial review

### 2.1 Management of expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>a) As per National Budget Circular No. 03/2022 and Section 03 (xvii) of Public Expenditure Control Circular dated 26 April 2022, although if there is any surplus in the allocations for expenditure during the year, they should not be used for other expenditure before the end of the year as traditionally done, addition to the provision made for 5 votes in the year under review, a provision of Rs.19,200,000 spent for other purposes under Finance Regulation 66 had been transferred. The percentage of such transfer among expenditure subjects had taken a range of 13 percent to 333 percent. Also, there was a saving of 24 per cent to 68 per cent in three expenditure votes from the allocations received under FR 66 transfers.</p>	<p>It was informed that only the capital and recurrent expenses required to run the 10 laboratories in the department were estimated under the existing conditions, but on the basis that the work could not be managed from the allocation provided for it, it was informed that the provision was made by FR 66.</p>	<p>It should be done in a circular manner.</p>

b) The entire provision of Rs.5,000,000 for a capital expenditure vote was saved.	It was informed that although a provision was made to account for the expenses to be incurred from the KOICA Sri Lanka project, the amount was saved due to the inability to complete the expected work during the year.	Care should be taken to prepare estimates with proper study.
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## 2.2 Incurring Liabilities and commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
a) For the year under review, the department had not recorded the liabilities and commitments amounting to Rs.613,874 in the financial statements, contrary to the provisions mentioned in FR 94, in relation to the capital expenditure votes No. 233-1-1-2103, liabilities of Rs.1,733,847 had been reached in excess of the provision.	The provision in the Annual Estimates was not sufficient to meet the relevant expenditure as per FR 94(1). It was informed that incurring these responsibilities and obligations as per FR. 94(2) could not be postponed as incurring these expenses for the day-to-day running of the department.	should be dealt with according to the Financial regulations.
b) According to the Treasury Print outs, the value of liabilities and commitments was Rs.77,378,279, but in the statement of liabilities and commitments in Annexure (iii) and (iv) of the financial statement, it was shown as Rs.114,113,636, and as excess of Rs.36,735,357.	CIGAS admits that it has incurred liabilities and commitments for Rs.36,735,357 over and above the liabilities and commitments specified under the CIGAS Computer Programme, and that such liabilities and commitments have been incurred on the basis of the provisions of FR 94(2) and on the basis of insufficiency of annual provision. It was also informed that this Rs.36,735,357 could not be included in the CIGAS computer program.	Care should be taken to include the correct values in the financial statements.

### 2.3 Certifications to be made by the Chief Accounting Officer/ Accounting Officer

As per the provisions of Section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting Officer/ Accounting Officer should have made assurances regarding the following matters, but had not done so.

Audit Observation	Comments of the Accounting Officer	Recommendation
The Chief Accounting Officer and the Accounting Officer shall ensure that an effective system of internal control is developed and maintained for the financial control of the department and the effectiveness of the system should be reviewed from time to time and the necessary changes should be made accordingly to run the system effectively, and those reviews should have been done in writing and a copy of the same should have been submitted to the Auditor General, but the statement that such reviews were done was not submitted to the audit.	An internal audit plan for the year 2022 was prepared and submitted on 20 January 2022, but despite an internal auditor on a working basis, the work was not carried out as per the plan due to non-availability of a permanent officer. It was informed that there will be no internal auditor in the department from November 2022 on work visit basis.	To act in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018.

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

Instances of non-compliance with the provisions of rules, rules and regulations observed during sample audits are analyzed below.

Reference to the Laws, Rules and Regulations	Observation Non Compliance	Comments of the Accounting Officer	Recommendations
i Establishment code of the Democratic Socialist Republic of Sri Lanka  Section 10.3 of Chapter XV	Although the application submitted for a government official to leave the country should be submitted to the	The invitation letter for ITEC training course offered by the Government of	Should act as per the provisions of the Establishment Code.

concerned minister for approval at least ten days before the official's departure, the applications of three officials of the department were submitted for approval after the officials left the country.

India is usually issued about two days before the scheduled departure date. Therefore, it was informed that it was late to complete Appendix 16 and formally submit it to the Honourable Minister for obtaining foreign leave.

ii **Financial Regulation of the Democratic Socialist Republic of Sri Lanka.**

Financial Regulation 104(4)

The accident involving WPNA 9276 was not dealt with according to the financial regulation.

It was informed that a committee was appointed to conduct an inquiry in this regard, and immediately after an accident, an inquiry committee was appointed to submit a full report within 03 months and it was noted to complete the work.

Should be dealt with according to the Financial Regulations.

Financial Regulation 1646

Running charts and monthly summary reports for 18 vehicles belonging to the department were not submitted.

Arrangements were made to formally submit the running charts and monthly summary reports to the Auditor General from May 2023.

Should be dealt with according to the Financial regulations.



iii **Presidential Secretariat Circular**

Circular No. CA/1/1/16/1 dated 09 July 2010 and No. PPA/6/1/1 dated 31/12/1993

Government officers on foreign tour are required to submit a report as per the format annexed to the circular within seven days of their arrival in the island to the authority sanctioning the foreign travel, but two officers had not submitted such reports as per the circular.

It was informed that the officials were informed to submit the relevant report and that it was noted to inform them to submit this report at the time of training.

It should be done as per the circular.

iv **Public Administration Circular**

Circular No. 30/2016 dated 29 December 2016

Para. 5.1

The amount of fuel and distance driven was supposed to be entered in the logbook daily, but this was not done.

It was informed that fuel quantity and mileage were entered in the daily running charts and not in the vehicle log book.

It should be done as per the circular.

Para 3.1

A fuel combustion test should have been carried out after a period of 12 months after each fuel combustion test or after a major overhaul involving the engine, whichever comes first, but was not done.

In 2020 / 2021, the office was closed due to the spread of epidemics, the officers were not called to work, and due to the fuel crisis in 2022, the fuel combustion test could not be conducted on the scheduled date. However, fuel combustion test

It should be done as per the circular.

was done for 08 vehicles in the year 2022 and fuel combustion test for all the vehicles (24) in the year 2023 was informed that it is currently being done.

<p>v <b>Government Procurement Guidelines 2006</b></p> <p>Section (4)(2) and para 4 (2)(2).</p>	<p>Preparation of master procurement plan and detailed procurement plan as per guidelines was not done.</p>	<p>It was informed that an annual procurement plan has been prepared but no procurement plan has been prepared for 03 years.</p>	<p>The provisions of the Government Procurement Guidelines shall be complied with.</p>
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**2.5 Advance Issuance and Settlement**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>a) In terms of Public Finance Circular No. 01/2020 dated 28 August 2020 9.1 (b) and Financial Regulation 371 (5), after issuing sub imprest, the said sub imprest shall be repaid within 10 days of completion of the relevant work but the sub imprest advance settlement of Rs.329,500 obtained by officials of the department on 11 occasions had taken a range of 21 days to 157 days.</p>	<p>After receiving the advance, it is acknowledged that the settlement of the advance bills has been delayed, and the relevant departments have been informed to follow up the work and carry out the work as scheduled.</p>	<p>As per the relevant circular, arrangements should be made to settle the arrears within the prescribed period.</p>

<p>b) Advances were taken without proper estimation of the cost involved, resulting in savings in the range of 35 per cent to 66 per cent between the money received and the money spent.</p>	<p>It is acknowledged that after receiving the advance, there is a delay in the settlement of the advance bills, and the concerned departments have been informed to follow up the work and complete it as scheduled. In the year 2023, it was informed that necessary arrangements have been made to settle the sub imprest within the stipulated period.</p>	<p>The urgent need should be correctly identified and dealt with accordingly.</p>
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**3. Operational review**  
**3.1 Planning**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>a) The Department had prepared the action plan for the year under review only for incurring capital expenditure and activities related to carrying out the main function of the institution but incurring other recurrent expenditure were not included in the action plan.</p>	<p>It was admitted that the action plan of the year was prepared only for incurring capital expenditure, and it was informed that while preparing the action plan for the coming year, the action plan will also be prepared including the recurrent expenditure</p>	<p>An action plan should be prepared to include capital and recurring expenditure.</p>
<p>b) As per the Guideline No. 12 of Para 03 of Public Finance Circular No. 02/2020 dated 28 August 2020, in the Annual Action Plan, particulars such as updated for the relevant year Organizational structure of the institution, details of approved staff and actual staff, imprest requirement plan for annual activities and the annual procurement plan for planned major development programs were not included.</p>	<p>For the year 2023, the organizational structure of the organization to be included in accordance with the guideline number 12 of paragraph 03 of the above circular, the approved and currently employed staff, the details of the annual capital requirement and the procurement plan had been submitted.</p>	<p>Should work as per the circular</p>

### 3.2 Non achievement of expected output level

The following is observed.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
In the year under review, 7700 cases for 12 divisions of the department were left for investigation and analysis report and in the year 2022 another 45245 cases were received. The number of cases reported in the year 2022 is 40756 and at the end of the year 12189 cases were left for analysis and submission of reports. It was 23 per cent of the number of cases for examination and issuance of analytical reports in the year 2022.	It was informed that this situation had arisen due to the increase in the number of cases received in the year 2022, staff vacancy, economic problems as well as the problematic situation in the country.	Staff issues should resolve promptly and avoid delays.

### 3.3 Foreign Aid Projects

The following is observed.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
During the year under review, Korea International Cooperation Agency (KOICA) had provided a grant of US\$ 4 million for capacity building of the department. Accordingly, the department had estimated an amount of Rs.55 million for this purpose in the year under review as per the instructions of the KOICA project, but only an amount of Rs.103,935 had been incurred. The fact that this expenditure was incurred was not evident during the audit as the entire procurement process and payment process was carried out by the KOICA project.	Although this amount of provision was requested with the expectation of accounting the expenses to be incurred as per the time frame of the project, as the work expected to be done within the relevant time frame could not be done, at the end of that year the relevant project office notified only an expenditure of Rs.103,935 and accordingly under the relevant vote Rs.54,896,065 was informed that there was a remaining provision.	Actions should be taken to efficiently utilize the funds received through foreign aid to achieve the desired objectives.

### 3.4 Procurements

The following is observed

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
In terms of section 2006 (4) (2) of the Government Procurement Guidelines , a major procurement plan should be prepared for a period of at least 03 years and according to paragraph 4 (2) (2) thereof, a detailed procurement plan should be prepared showing the details of each procurement action from the time of initiation to completion of the procurement, but the department had not prepared a detailed procurement plan.	An annual procurement plan has been prepared but a procurement plan for 03 has not been prepared so far and it was informed that it will be prepared for the year 2024.	Government procurement guidelines should be followed.

### 3.5 Asset Management

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
a) Three vehicles belonging to the Ministry of Justice were deployed for use by the Department from February 2020 and one vehicle belonging to the Department of Development Finance from June 2015 till the date of audit on 20 March 2023 without formal takeover.	It was informed that the four vehicles are being contacted and taken over by the Ministry and due to the delay in finding the files and related information, the process could not be completed.	Arrangements should be made to take over the vehicles belonging to the department as soon as possible.
b) As per paragraph 7 of Asset Management Circular No. 01/2017 dated 28 June 2017, the information regarding assets purchased and disposed of by each institution should be submitted to the Office of the Comptroller General at the end of the respective quarter, but the Department had not submitted information to the office of the Comptroller General about the machinery and equipment worth Rs.42,937,521 purchased during the year under review and the machinery and equipment worth Rs.5,997,633 which were disposed of during the year.	While submitting the report regarding the assets of the department, only the details of land and buildings and vehicles were submitted, it was informed that a complete report with details of machinery and equipment would be submitted from the year 2023.	Should work as per the circular

### 3.6 Security of Public Officers

The following is observed.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
Accounting Officer is responsible for the custody and security of the public money etc. regarding the security deposit of the government officers as per the amended Finance Regulation 880 in paragraph 9 of the Public Finance Circular No. 01/2020 dated 28th August 2020 , Although it has been stated that security should be deposited by the prescribed officers, the officers holding positions such as accountants, cashiers and store keeper who are required to security deposit as per Finance Regulation 315 have not deposited the relevant security.	It was informed that it is expected to be done in the year 2023 for the officers who have to make security deposit in the department.	As per the circular, the officers who have to make security deposit should be arranged.

### 3.7 Management Weaknesses

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
a) A Senior Government Analyst who went abroad in September 2021 for the academic year 2022/2023 returned to Sri Lanka in October 2022 due to illness in that country, the department had lost an amount of Rs.6,281,948 which had been incurred towards the officer's course fees and other expenses.	After coming to Sri Lanka and taking medicine for a period of 03 months, we were informed in writing that this officer could not take the course again due to his medical condition. The concerned university was informed about this and necessary arrangements have now been made to recover the amount of £12,150 paid as fifty percent of the officer's course fee from the university to the department. It was informed that after receiving that amount, the government will calculate whether additional money has been spent and inform the Ministry of Justice.	Should take action to recover the cost of the course.

<p>b) Due to three officers of the department who went abroad on leave without pay have not reported back to duty, the total penalty amount of Rs.2,945,922, which was supposed to be recovered from the three officers, has not been recovered so far.</p>	<p>As these three officials have taken leave abroad without pay and there are no guarantors, the penalty amount of Rs.2,945,922 has not been recovered so far. In this regard, it was informed that it is hoped to seek the advice of the Honorable Attorney General in the future.</p>	<p>Arrangements should be made to recover the money as per the agreement.</p>
<p>c) An Assistant Government Analyst who went abroad to pursue a degree course for the 2019/2020 academic year on paid leave and did not report back to work, and did not recover the amount of Rs.9,270,726 incurred by the department for course fees and other expenses from the officer or the guarantors.</p>	<p>The officer had gone abroad on 16th September 2019 to pursue a one-year post-graduation course due to service requirement, but she did not return to the country on 17th September 2020 and a notice of resignation was issued to her with effect from that date. According to the agreement, Rs.2,260,000 has been recovered from the officer and the remaining amount will be paid in 41 installments of Rs.180,000 each. Accordingly, from March 2023, she will pay an amount of Rs.180,000 will be credited to the departmental account.</p>	<p>As per the signed surety bond, the amount should be recovered from the guarantors.</p>

**4. Good Governance**

**4.1 Provision of Services to the Public**

The following is observed.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>As per Public Administration Circular No. 05/2008 dated 06 February 2008 and Public Administration Circular No. 05/2008 dated 24 January 2018 (i) a citizen/client charter should be prepared and executed, but the department had not prepared a citizen/client charter.</p>	<p>Since the services provided vary widely from one section of the department to another, separate client charters have been prepared from section to section and no single client charter has been prepared for the entire department. It was informed that it is expected to be prepared in the future.</p>	<p>Should work as per the circular</p>

#### 4.2 Audit and Management Committee

The following are observed.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
Although Section 41 (1) of the National Audit Act No. 19 of 2018 requires an Audit and Management Committee to be constituted for each entity, no such committee has been constituted for the Department.	It is pointed out that there is no Audit and Management Committee for the Department as the post of Internal Audit in the Department is vacant, it was informed that the matter will be dealt with by the Audit and Management Committee which is currently held by the Ministry.	The functions of the Audit Act shall be complied with.

#### 5. Human Resource Management

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
a) Due to the fact that the posts of 27 senior level officers and 9 out of 10 tertiary level officers, who are required for decision-making, which help in the efficient execution of the work of the institution, were vacant. So, there was a hindrance in the proper handling of the work of the department.	Officials have been posted for 3 senior level posts so far. The Ministry of Public Administration, Home Affairs, Provincial Council and Local Government has been notified to recruit 2 senior level posts, 4 tertiary level posts, 16 secondary level posts and 16 primary level posts.	In order to effectively fulfill the objectives and main functions of the organization, priority should be given to the recruitment of relevant staff for senior level positions.
	25 senior level posts and 10 secondary level posts to be filled up by fresh recruitment remain unfilled due to the policy decision taken by the government to suspend fresh recruitment.	
	Tertiary level posts are 05 departmental posts which remain unfilled as none of the currently serving Laboratory Technology Service Officers meet the qualifications. It was informed that a request has been made from the Ministry of	



Justice, Prison Affairs and Constitutional Reforms to get multi-purpose force development training officers for other posts.

b) According to Public Administration Circular No. 02/2018 dated 24 January 2018, annual performance agreements were not signed for the staff employed in the institution, and no human resource development plan was prepared. Also, although a training opportunity of at least 12 hours per year for each member should be confirmed in the human resources plan, there was no plan to implement such a training plan.

It was informed that in future, it will be done as per Public Administration. Circular 02/2018.

Care should be taken to follow the circular.