

Head 256 - District Secretariat - Gampaha

1. Financial Statements

1.1 Opinion

The audit of the financial statements of Head 256 - Gampaha District Secretariat for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 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 Gampaha District Secretariat was issued to the Accounting Officer on 28 May 2024 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Gampaha District Secretariat was issued to the Accounting Officer on 07 June 2024 in terms of Section 11(2) of the Audit Act. 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, the financial statements give a true and fair view of the financial position of the Gampaha District Secretariat as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is 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 Responsibilities of the Chief Accounting Officer and the Accounting Officer for 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 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 District Secretariat 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 Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Gampaha District Secretariat 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 was obtained in order to design 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 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 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

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No.19 of 2018.

- (a) The financial statements are consistent with the preceding year.
- (b) The recommendations of 2.5 (a) and 5.1(c) in my report made by me on the financial statements of the preceding year had not been implemented.

2. Financial Review

2.1 Expenditure Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Due to the preparation of insufficient estimates in the year under review, a provisions of Rs.74,250,000 had been made for 10 expenditure objects under Financial Regulation 66 and an additional provision of Rs.423,953,000 had been made for 04 expenditure objects under supplementary estimates.	Additional provision has been made for allowances as part of the estimated amount for allowances has been erroneously included in the salary estimate. Provisions have been made under supplementary estimates for building construction and paddy purchase program.	Actions should be taken to prepare accurate and complete estimates as much as possible.
(b) The entire provisions made for 02 expenditure objects had been remained save in the year under review. It was observed that, despite the provision of Rs.450,000 which had been allocated in the year 2022 for these 02 expenditure objects was remained save, the provision had been allocated also in the year 2023.	Although the allocations were made for write-off in the year 2023, the provision has been remained save as write-off were not reported under the 1701 expenditure object.	- do-
(c) There was a loan balance of Rs.3,555,331 as at 31 December 2023 for the period from 01 to 20 years as distress loans and other loans from the officers who deceased, retired, interdicted and vacated the service.	An amount of Rs.1,359,860 has been recovered in the year 2024 and an amount of Rs.2,223,750 remains to be recovered. That balance will also be recovered before the end of 2024.	Immediate action should be taken to recover the loan balances through alternative methods that can be recovered.

2.2 Utilization of Provisions made available by other Ministries and Departments

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A total of Rs.40,518,538 had been overpaid by the 13 Divisional Secretariats in Gampaha district to 419 pensioners who were receiving pensions as on 31 December 2023 due to delay in notifying the deceased and non-adherence to pension circulars and other reasons.	It is expected to be recovered before 30 November 2024 or recovering by informing the relevant parties.	Actions should be taken to recover overpayments immediately.
(b) A total of Rs.5,068,206,349 had been received from 20 ministries and 25 departments by the end of the year under review and Rs.4,763,327,502 had been utilized and an amount of Rs.304,878,847 had not been utilized.	It is informed that the utilization of provisions in other institutions apart from 03 institutions was maintained at a satisfactory level.	The provisions should be utilized in such a way as to achieve the desired objectives of the project.

2.3 Non-compliance with Laws, Rules and Regulations

Reference to Non-compliance Laws, Rules and Regulations	Comments of the Accounting Officer	Recommendation
(a) Establishment Code of the Democratic Socialist Republic of Sri Lanka		
(i) Section 12.2.3 of Chapter VII	Although an acting appointment should be made as a temporary remedy until a permanent appointment is made, 261 Grama Niladhari Officers in the 13 divisional secretariat offices of Gampaha district had worked as acting within a period of 01 to 10 years.	It is kindly inform that the Secretary of the Ministry of Public Administration, Home Affairs and Provincial Councils and Local Government has been informed to assign officers to the vacant posts. Provisions of the Establishment Code should be followed.

- (ii) Section 3.6 of Chapter XXIV of Although the loan Officers have been -do- installments to be charged in recovering the distress loan should be calculated as 10 percent of the monthly salary, loan installments had been under recovered by Rs.7377 per month due to 05 officers of the Katana Divisional Secretariat were charged as Rs.3750. instructed to recover loan installments as per the sections of the Establishment Code.
- (b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka
- Financial Regulations 1646 Date of the end of the respective month Although a monthly running charts summary should be prepared and submitted to the Auditor General before exceeding 15 dates after end of the relevant month, the monthly running charts of the cab assigned to the Divisional Secretary of the Mirigama Divisional Secretariat had not been submitted to the Auditor General. The officers have been instructed to submit the monthly running charts of the relevant cab to the Auditor General. The provisions of the Financial Regulation should be followed.
- (c) Circular No.2014/04 dated 16 October 2014 of Department of Pensions. In case the pension file of the pensioners who are paying pension is not sent from the relevant institution to the Divisional Secretariat within 90 days, although the payment should be suspended and the Pension Department should be informed about it, It had not been act That it will be notified the offices to which the file belongs and action will be taken to bring the file and update it to the relevant central data system. It is kindly informed that, the pensioners whose files have not been received have been verified by obtaining their annual life certificates. The provisions of the Circulars should be followed.

accordingly in relation to 97 files that have not been received by the 13 Divisional Secretariat within 90 days after the commencement of pension payments.

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| (d) | Public Administration Circular No.06/2006 dated 25 April 2006 | The number of unrevised pension files was 242 as per State Administration Circular 06/2006 due to various reasons such as non-availability of pension files, non-grant of pension scales etc. | It is kindly informed that, it is not possible to amend as the files are temporary as per State Administrative Circular 6/2006 and there is insufficient information. | -do- |
| (e) | Section 7.3 of Circular No.1/2010 dated 12 January 2016 of Ministry of Social Empowerment and Welfare | Although a re-survey of beneficiaries should be conducted by 31 December of each year, the Attanagalla Divisional Secretariat had not conducted a survey on senior citizens' allowance beneficiaries for many years. | A senior citizens' allowance card is revised once in 03 years and It is informed that, the survey will be carried out as per circular according to the instructions given for conducting a survey by the General Secretariat for Elders. | -do- |
| (f) | Circular No.02/2022 dated 14 September 2022 issued by the Ministry of Defense. | Even though it was necessary to obtain folio or certified copies of deeds about the existence of relevant agricultural lands or animal farms to confirm that the need for firearms is continues to exist in the renewal of firearms licenses, the Kelaniya Divisional Secretariat had not act accordingly. | The Kelaniya Divisional Secretary has been instructed to confirm that the need for firearms is continues to exist in the renewal of firearms licenses from the year 2024 in proceeding the renewal of firearms licenses. | -do- |
| (g) | Circular No.5/2021 dated 23 March 2021 of State Ministry of Home Affairs | Although it should be built on state land owned by the district secretary or divisional secretary in the construction of Nila Sewana offices, 03 Nila | When constructing Nila Sewana offices, Although it should be built on state land owned by the district secretary or divisional secretary according to the | -do- |

Sewana offices of Dompe Divisional Secretariat have been constructed on privately donated lands and the said lands had not been taken over to the government.

circular 5/2021 of Ministry of Home Affairs, Nila Sewana offices have been built on the land donated by individuals since there are no suitable plots of land to build offices.

2.4 Irregular Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to Circular No.1/2010 dated 12 January 2016, although the Senior Citizens' allowances should be paid within 07 working days starting from the 15 th day of every month through Post/Sub Post Offices and Divi Neguma Banks only, Senior Citizens' allowance benefits of Rs.955,700 for 503 beneficiaries in December 2022 at the Attanagalla Divisional Secretariat had not been obtained. Although money that was remained save at the end of December should be credited to the state revenue, Rs.782,800 of that amount was paid again through SARAP in January 2023 without formal approval.	As not enough time was available for all the beneficiaries to be aware of it and as a large number of people were unable to receive the money since the Post Offices have a limited number of days to make payments, the unpaid amount was paid through the Divisional Secretariats. It is informed that such payments will be made in accordance with circulars in future.	Provisions of the Circular should be followed.
(b) According to the Senior Citizens' allowance waiting list of Attanagalla Divisional Secretariat in July 2023, the Senior Citizens' allowance of Rs.100,000 which was approved to be paid by the Bemmulla Post Office was not paid through the post office and it had been paid to the Senior Citizens' allowance beneficiaries by the Grama Niladhari officers.	The Bemmulla post office refused to make the payment after verbally informing that they cannot make the payment for the Senior Citizens' allowance waiting list without an Identity Card. After obtaining the written approval of the Divisional Secretary, the relevant amount has been paid through the Grama Niladhari officers with the aim of providing the relevant benefit.	-do-

2.5 Transactions in the Nature of Frauds

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the final investigation report held in terms of Financial Regulation 104(4) regarding the disappearance of money from the safe on 15 July 2014 in the Mahara Divisional Secretariat, it was recommended that it should be charged from 04 officers as Rs.270,561 by each and the recommendation and approval for the relevant charge from the letter dated 22 September 2020 of the Secretary of the Ministry and, according to the order to recover the loss dated 23 November 2023 of the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, although it was ordered to be charged from the parties responsible for the fraud of Rs.1,082,245 which was loss to the government before 31 December 2023, only Rs.42,275 had been recovered on that day.	An amount of Rs.42,275 has been recovered from the loss to be recovered from the officers who responsible for the money fraud that occurred in the Mahara Divisional Secretariat in 2014 and regular notifications has been given to the relevant officers and the institutions which they work to recover the remaining money.	Loss should be recovered and action should be taken against the responsible officers as per the financial regulations for not taking action to recover.
(b) According to the 104(4) report related to the misappropriation of Rs.1,441,400 of unpaid public assistance money received in the period from 10 February 2011 to July 2013 to the Minuwangoda Divisional Secretariat by the officer, even though the instructions had been given by the letter dated 26 July 2021 of Chief Secretary to charge that amount and a surcharge of 2 percent, only an amount of Rs.84,840 had been charged by 08 November 2023.	It has been informed by the letter No.Gam/DS/5/Minu/MF dated 06 August 2021 of the then District Secretary to the Divisional Secretary Ja Ela that the amount of Rs.1,470,268 should be charged in 03 equal installments according to the letter No.CSWP/ADM/09-34/F1/101 dated 26 July 2021 of Western Province Chief Secretary. This officer has retired by now. As even when the entire gratuity is offset, there is still some money remained, therefore the Ja Ela Divisional Secretary had taken action to request approval from the Director General of Pensions	According to the letter No.WP/ADM/09-34/F1/101 letter dated 26 July 2021 of the Western Province Chief Secretary, the amount of Rs.1,470,268 should be charged in 03 equal installments.

to collect Rs.20,000 from the pension of each month. Nevertheless, according to a decision reached at the District Audit Committee Meeting held at the Gampaha District Secretariat on 09 February 2024, it was decided to inform the pensioner to pay the total loss of the money fraud in order to obtain the pension. Further work will be done accordingly.

- (c) It was observed that Rs.2,696,304 for a period of 05 years after the death of the pensioner had been paid as the pension of the officer who received pension from the Gampaha Divisional Secretariat and the her Widower Orphan pension. Due to the failure to suspend the pensions of pensioners who do not provide life certificates from the Pension Circular No.09/2014, pensions had been irregularly paid in the years 2013 to 2016 when the pensioner did not provide life certificates.
- Action has been taken to suspend the payment as soon as the overpayment was detected, and Rs.250,000 was recovered from the overpaid amount of Rs.2,696,303 and a court case is pending by now.
- Actions should be taken to recover the money from the persons who taken money.

2.6 Deposit Balances

Audit Observation

According to the Financial Regulations 570 and 571, although there were overdue balances of Rs.180,353,859 in 03 general deposit accounts of the District Secretariat, the necessary actions had not been taken to bring those balances to the government revenue as per the Financial Regulations.

Comments of the Accounting Officer

A special program has been used to settle the compensation payments and the higher amount of this amount is represented the amount of compensation that was not received due to insufficient compensation under acquisitions for highways. However, instructions have been given to settle these deposit balances as much as possible in the year 2024.

Recommendation

Financial Regulation 571 should be followed.

3 Operational Review

3.1 Non-achievement of expected Output Level

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The equipment worth Rs.1,015,380 which had been given to 14 beneficiaries under the Sweets-related Production Villages Project in the Yagodamulla North Grama Niladhari Domain of the Minuwangoda Divisional Secretariat under the Saubhagya Production Villages project 2021 remained idle.	That the equipment has been provided to those currently engaged in the industry and information is being sought to forward the goods to another suitable beneficiary.	The equipment provided should be used effectively to achieve the objectives of the project.
(b) The 10 Sewa Piyasa which had been constructed at a cost of Rs.8,202,635 in Mirigama Divisional Secretariat was semi completed and remained idle without use .	It is kindly informed that estimates have been prepared and forwarded to the Ministry of Home Affairs to complete the deficiencies of all Sewa Piyasa and the Ministry had informed that the relevant estimates have been included in the budget proposals of the year 2024.	The construction should be completed and the land should be used for effective purposes.
(c) Equipment worth Rs.840,000 given to 12 beneficiaries by the Textile Village Project under the Saubhagya Production Village Program of the Divulapitiya Divisional Secretariat remained idle without use.	The 7 beneficiaries have reached the active level. Actions will be taken to transfer the unused equipment of the beneficiaries to another suitable beneficiary.	The equipment provided to achieve the objectives of the project should be used effectively.
(d) The 08 work sheds which were built under the Textile Industry Project of Divulapitiya Divisional Secretariat with the government contribution of Rs.100,000 each were closed even by October 2023and remained idle.	The reminder letters have been sent informing the beneficiaries that the unused amount of Rs.100,000 given to the beneficiaries will be recovered as per Section 3.4 of the Saubhagya Production Village Agreement.	-do-
(e) The candle molds worth Rs.139,000 given to 13 beneficiaries for the Pooja Bhandu Production Project of Rs.7,437,250 implemented in the Saubhagya Production Village Program-2021 at the Biyagama	The production of candles has suspended due to the inability to obtain paraffin wax to the beneficiaries who were given equipment for the production of candles under the Saubhagya	Action should be taken to fulfill the objectives of the project by using unused equipment.

Divisional Secretariat had not been used. Pooja Bhandra Production Village Program.

3.2 Non-achievement of expected Outcome

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Since the work of building constructed by the Gampaha Divisional Secretariat office for 06 sales centers in Makewita area at a cost of Rs.1,875,525 under the Saubhagya Production Village Project in the year 2021 and the building that was built at a cost of Rs.150,188 to store equipment and use for cutting coconut logs had not been completed to a suitable level, the outcome to money spent had not been received until now.</p>	<p>Rs.1,500,000 was able to allocated as a decentralized provision in the year 2024, and the construction work related to that building has been started.</p>	<p>That the project should be completed within the agreed period.</p>

3.3 Projects abandoned without completing

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) The Dompe Divisional Secretariat implemented 19 projects approved for an amount of Rs.19,880,000 under the ‘Gama Samanga Pilisandarak’ program of the year 2022 and the projects were ceased midway after incurring a cost of Rs.8,465,314 and therefore the expenditure incurred had become an idle expense.</p>	<p>While identifying projects in the next year, giving priority to projects that have been suspended midway and working to complete the work of those projects.</p>	<p>Action should be taken to complete the project within the agreed period.</p>
<p>(b) The work of adding a new part to the community hall of Kosgodamulla region of Divulapitiya Divisional Secretariat to develop it as a multi-purpose building commenced on 10 March 2022 with an estimated provision of Rs.1,200,000 and had been ceased midway of the construction after incurring an expenditure of Rs.401,229.</p>	<p>An amount of Rs.500,000 has been approved for the completion of the work under Decentralized Budget Program 2024.</p>	<p>-do-</p>

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| (c) | The work of adding a part to the 95A-Kaluwarippuwa North community hall in Divulapitiya Divisional Secretariat and to develop as a Sewa Piyasa commenced on 03 February 2022 on an estimate of Rs.1,200,000 and had been ceased midway after incurring an expenditure of Rs.298,958. | Later, an amount of Rs.500,000 has been approved under the Decentralized Budget Program 2024 to develop the rest of the project. | -do- |
| (d) | Due to not having a sanitation system and electricity and water supply by the end of the year under review to the multi-purpose building, which was built at a cost of Rs. 4,125,198 out of the provision of Rs.5,000,000 received from the Ministry of Regional Development under the regional infrastructure development programs in the year 2017, attached to the Horape Sri Sudarshannarama Temple of the Wattala Divisional Secretariat, the building was remained idle. | Due to lack of sanitary facilities and main door not installed it was not in use at present. It is expected to obtain provisions in the future and complete the related deficiencies. | -do- |
| (e) | The construction work of the Community hall building which was built at a cost of Rs.2,903,497 in the North Udhammita Grama Niladhari Domain to the beneficiaries who engaged in the sewing industry under the Saubhagya Production Village Infrastructure Program of the Katana Divisional Secretariat to sell their products, conduct fairs and conduct training courses was not completed and had not been used to achieve the desired objectives of the project. | According to National Budget Circular No.03/2022 issued on 26 April 2022, the projects could not be carried out. It will be expected to obtain the relevant provisions in the year 2024 and further work will be carried out. | Actions should be taken to fulfill the objectives of the project. |
| (f) | Although the concrete posts were built at the Sewa Piyasa located near the Nugape Ferry Road in Wattala Divisional Secretariat with a cost of Rs.400,000 on the provisions of Rs.500,000 received by the Ministry of Rural Development, due to the failure to complete the construction binding the walls, the amount spent has become an idle expense. | It is expected to obtain the provisions in the year 2024 and complete the related deficiencies. | That the project should be completed. |

- (g) The 03 production villages had been operated under the Saubhagya Production Village Program of the Ja-Ela Divisional Secretariat. The total provisions allocated for those projects was Rs.41,759,385 and of which, only Rs.22,938,385 had been spent and 10 beneficiaries of the production village had not been become to income generated level. It was observed that the 10 beneficiaries who were given equipment for the seed and planting material production village project, 10 beneficiaries who were given equipment for the mushroom production village project, and 11 beneficiaries who were given equipment for ornamental fish farming were not using the given equipment. Except for 26 beneficiaries, remaining 139 persons are engaged in this program. The provided equipment should be used effectively to achieve the objectives of the project.
- (h) The base and posts were concreted and the walls were tied up about 4 feet at a cost of Rs.442,700 of the Batahena Road Banku Watta community hall in Mahara Divisional Secretariat in the year 2018 and the work has been abandoned without completing the project. Although the approved amount of provision is not sufficient for the completion of the project, the estimated works have been completed under the approved amount of provision for the respective projects. That the construction should be completed and put to productive use.
- (i) The up stair of constructed building in the western agricultural equipment storage complex in Uruwala, which was built in the year 2020 at the expense of Rs.481,086 under the Sapirigamak project of the Mahara Divisional Secretariat could not be used for the intended purpose due to the non-fulfillment of works such as binding walls and plastering the upper floor and providing a handrail for the stairs. The approved provision amount is not enough to complete the project completely. The estimated works have been completed under the approved amount of provision for the project. The relevant program was completed in the same year and provision was not made for the unfinished parts. -do-
- (j) Although the project of constructing the two-storied building of the Narangwala Community Hall in Mahara Divisional Secretariat was commenced in the year 2015 and an amount of Rs.923,000 was spent, it was It will be expected to complete the deficiencies by making the relevant provisions in the year 2024. -do-

not possible to complete the construction of the Community Hall and put in to use due to the inability to carry out tasks such as plastering the walls, preparing the floor, installing windows and setting up a fence for the stairs.

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| (k) | Although an expenditure of Rs.290,478 has been incurred for the construction of 03 rooms for a Kirikitta Eastern Sewa Piyasa in the Mahara Divisional Secretariat in the year 2022, it had not been taken to the usable condition by installing the windows and doors. | The estimated works have been completed under the approved amount of provision for the respective project. | -do- |
| (l) | Rs.5,108,252 was spent and 14 projects were commenced for 03 million projects in Attanagalla Divisional Secretariat under Gama Samanga Pilisandarak program in 2022 and it had been ceased midway without achieving the desired objectives of the project. | The 14 projects were carried out with the amount allocated in the first quarter and the remaining parts could not be carried out due to insufficient provisions. It will be expected to getting the necessary provisions and doing the rest of parts. | That the projects should be completed within the contract period. |
| (m) | Rs.534,593 was spent from the Rs.700,000 allocated for the completion of the work under the first phase of the multi-purpose Sewa Piyasa building of 320 Mangalathiriya Grama Niladhari domain in Atthanagalla Divisional Secretariat under Gama Samanga Pilisandarak 2022 and only the foundation and 10 concrete pillars were constructed and the construction of Sewa Piyasa had been ceased. | The estimated cost of the project is Rs.700,000. Rs.534,593 has been paid for the foundation and 10 concrete pillars, which was the work completed in the first quarter. The rest of the work was supposed to be completed in the second quarter, money was not allocated for it. | That the project should be completed within the contract period. That the priority should be given to this project when identifying new development methods. |
| (n) | Rs.336,821 was spent out of the Rs.1,200,000 allocated for the construction of the multi-purpose building on the land near the playground of the 367, Nagoda Grama Niladhari Domain in Atthanagalla Divisional Secretariat under the Gama Smanga Pilisandarak 2022, and only 10 concrete pillars were built and it had been ceased midway. | The value of the project is was Rs.1,200,000. Rs.336, 821 has been paid for constructing the 10 concrete pillars which are the completed works. It is informed that, due to non-allocation of money in the second quarter, it is not possible to complete the remaining work. | That the project should be completed within the contract period. |

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| (o) | An amount of Rs.2,745,344 has been spent to repair the decayed culvert on Old Weyangoda Major K.T. Karunaratne road of 246 Old Weyangoda Grama Niladhari domain in Attanagalla Divisional Secretariat under the Saubhagya Production Village Program 2021 and although the related constructions had been done to carpet and develop the road from the beginning of the road to the temple using sidewalls where necessary, the side walls were not installed at the necessary places as recommended and due to this, it is observed that the road may be damaged during the rainy season. | As the funds for the side wall of this project were not sufficient, action was taken to carry out that in another phase and the road was carpeted and completed as the road was in severe disrepair. Therefore, it is expected to obtain financial provisions for the construction of the side wall in the near future and complete it. | That should be done according to the agreement. |
| (p) | The scheduled quarter of executive level and reserved for the Divisional Secretary of the Divulapitiya Divisional Secretariat had been used for storage of goods for a long time without being used for residential purposes. | The Divisional Secretary has approved and sent a revised estimate worth Rs.4,610,182.98 prepared by the technical officers to carry out the necessary renovation works of this quarter and it is expected to get the relevant provisions and carry out the further work. | That the proper instructions should be obtained from responsible parties and assets should be used effectively and efficiently. |
| (q) | Two quarters belongs to the Biyagama Divisional Secretariat had not used for residential purposes during the year under review. | Gross estimates to fix the existing deficiencies in 02 quarters have prepared and it is expected to obtain the relevant provisions and the repairs will be carried out and put to use in the future. | -do- |
| (r) | Since the quarters of Gram Niladhari owned by the Katana Divisional Secretariat were decayed, it had not been used since 2019. | New estimates of 2024 for Ethgala Sewa Piyasa and Heanatiya in the Katana Divisional Secretariat are expected to be prepared and obtained provisions. | -do- |

- (s) The quarter reserved for the position of Divisional Secretary in Attanagalla Divisional Secretariat has been idle since the year 2019. Due to the fact that the current Divisional Secretary does not reside here, it is currently being used for storage purposes and due to the lack of proper maintenance of the quarter, it has fallen into decayed.
- The quarter is a very old building and since it was not suitable for residence, repairing also an unproductive activity. It is expected to prepare estimates and get provisions in the future. Already used for temporary storage purposes.
- That the assets should be used effectively and efficiently.
- (t) The 7 official service buildings which started work in the year 2018 in Mirigama Divisional Secretariat could not be used due to the fact that only half work of them were built at a cost of Rs.1,433,908. Although these projects, which were commenced in 2018 had been around for 5 years, the money spent had become to useless expenses due to not taking actions to restart the construction.
- That estimates have been prepared and forwarded to the Ministry of Home Affairs to complete the deficiencies of all Sewa Piyasa and Nila Sewana offices, and It is kindly informed that, the Ministry has been informed that the relevant estimates have been included in the budget proposals of the year 2024.
- That the project should be completed and taken in to a usable condition. That the necessary provisions to bring the buildings into usable condition should be applied for and the projects should be completed.
- (u) The construction of the Dela North maternity clinic building and the library building in the Wattala Divisional Secretariat incurring Rs.491,091 and Rs.388,242 respectively from the provisions of Rs.500 000 received under the rural infrastructure development program of 2020 and the provisions of Rs.400 000 received under the decentralized budget program of 2021 was abandoned without completing the project after build it only up to the roof level with brick laying the foundation of this building and therefore the amount spent had also become an idle expense.
- The building was built up to the roof level with bricks laying foundations. Due to non-availability of funds, the work has suspended at present. Looking forward to getting the provisions and taking further action.
- That the funds should be applied immediately and the projects should be completed and ready for use.

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| (v) | Although the duties were carried out in 78 Nila Sewana buildings owned by the 13 Divisional Secretariats, there were no basic infrastructure such as Water, Electricity, Sanitation facilities and lack of safety fence, lack of office equipment, lack of ceiling, etc. were also observed. | It will be expected that the necessary estimates will be obtained to fix the deficiencies that must be fulfilled in the Nila Sewana offices and the related provisions will be made and the future work will be carried out. | Deficiencies should be detected and made into usable condition. |
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3.4 Delays in the Execution of Projects

Audit Observation	Comments of the Accounting Officer	Recommendation	
(a)	Although more than 02 years had passed since the construction two-storey building in the land of the Bonegala domain owned by the Attanagalla Pradeshiya Sabha with a playground at a cost of Rs.2,925,000 to conduct training programs and use the Attanagalla Divisional Secretariat for jewelery and brass manufacturers under the Saubhagya Production Village Program 2021, it had not been taken into used. Also, it was not possible to obtain minimum infrastructure such as water and electricity.	Written submission was made to the regional coordination committee, and it is informed that, the Attanagalla Regional Coordination Committee has agreed to prepare the complete building with water electricity within a few months in response to that.	That the assets should be taken to usable condition and used effectively.
(b)	Attanagalla Divisional Secretariat had spent Rs.1,980,171 for the completion of work on the vocational training center which was half completed under project No.ATT/RIDP/16/146/3/2017 under the "2020 Sapiri Gamak Programme". Although the roof have been completed binding the walls of the physical wellness center and 03 adjacent rooms to that according to the design of the relevant multi-purpose building by July 2023, the related construction work has not been completed to a level that can be used and therefore the amount spent had been an idle expense.	Construction was done under the Rural Development Program 2017 and Sapiri Gama Program 2020. Money has been allocated under the provincial council program and decentralized budget program in this year also. Accordingly, the deficiencies are to be fixed. It will be expected to complete the relevant constructions and use effectively in the future.	That the project should be completed within the contract period.

3.5 Projects without Progress despite the release of Money

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Textile Sales Center built in Assennawatta, Divulapitiya Divisional Secretariat under Saubhagya Textile Village Program has been constructed on a land owned by the Pradeshiya Sabha and although Rs.2,925,909 had been spent to build this center on the upper floor of the Sekkuwatta library building in Assennawatta, due to the inability to complete the work on this building, the work on the second floor was completed at a cost of Rs.1,261,981 under the 'Gama Samanga Palisandarak' program in 2022, and although the upper floor was prepared as a library and the lower floor as a sales center, it had not been taken into used.	The reason to unable to run the Assennawatta Saubhagya Textile Sales Center in the building was the Pradeshiya Sabha did not formally hand over the building to the divisional secretary. This issue was referred to the Regional Coordinating Committee and accordingly, according to the field inspection conducted on 23 January 2024 under the chairmanship of the Regional Coordinating Committee Chairman, instructions were given to the Pradeshiya Sabha Work Superintendent to prepare the lower floor of the building in such a way that the sales center can be maintained.	That the building should be formally taken over to the Divisional Secretariat and the activities of the sales center should be commenced.
(b) Although the provisions of Rs.155,617,450 had been given initiating the 152 societies 13 Divisional Secretariats by commencing the Grama Shakti People Movements Program - 2017, Rs.99,951,670 were given to the parent account and micro finance accounts and Rs.73,123,443 remained idle in the same accounts. Only 21 societies are in active level and 131 societies are in inactive level and a loan amount of Rs.2,451,275 given to 95 persons had been become bad debts.	Due to the Corona situation in the country in the first quarter of 2021, Grama Shakti Societies became inactive. It was also pointed out that the instructions on how to use the money in the parent accounts were not received in the years 2020 and 2021. As informed to me by the letter of 12 March 2021, the documents required to be removed from the registration have now been forwarded.	That the objectives of the project should be fulfilled. That the immediate action should be taken to recover the loan interest through alternative recovery methods.

3.6 Procurements

Audit Observation	Comments of the Accounting Officer	Recommendation
(a)		
(i) According to paragraph 6.3.6 of the Government Procurement Guidelines, the works relating to the bid opening should be recorded in a prescribed format and those minutes should be signed by all the members of the bid opening committee. Nevertheless, the bid opening committee had not followed the provisions of the procurement guidelines.	The relevant officers have been instructed to use the relevant formats and pay attention to the circular instructions in future procurement activities.	That the procurement guidelines should be followed.
(ii) A Technical Evaluation Committee report on the bids opened on 28 April 2023 had been submitted undated. As per paragraph 2.11.3(b) of the Procurement Guidelines, the meeting minutes of the Committee should be recorded in a specified format contained in the Procurement Manual and should be certified by the members present. The technical evaluation committee report related to the running of the canteen was not submitted in the prescribed format and one member of the committee had not signed.	As per 6.3.6 of the Government Procurement Guidelines, although the format for keeping records of the bid openings, the formats of the minutes of participation in the meeting and the opening of bids have not been completed, short signatures have been used on the bids opened by the bid opening committee. The relevant officers have been instructed to use the relevant formats and pay attention to the circular instructions in future procurement activities.	- do-
(iii) Although it should be followed the circular No.01-17/2015 dated 29 April 2015 issued by the Ministry of Health and Indigenous Medicine in running canteens by government institutions, the District Secretariat had not taken care of these provisions during this procurement and contracting.	Officers have been instructed to proceed according to the circular No.2015 01-17/2015 dated 29 April issued by the Ministry of Health and Indigenous Medicine for running canteens by government institutions.	- do-
(b) Although the brand name of the product to be procured should not be considered as a specification as indicated in 5.6.1 (c) of the Government Procurement -2006 in purchasing stationery for the Negombo Divisional Secretariat, during the sample inspection, the minimum prices	In order to obtain stationery easily and quickly in the Negombo Municipal Authority, prices were called from the suppliers around the office and It is informed that those suppliers will be notified in writing to register at the District Secretariat.	- do-

for the purchase of stationery had been rejected indicating that there is no brand name. As per 3.4.3 (c) of the Procurement Guidelines 2006, although the quotations should be invited only from the registered institutions when the suppliers have been registered, it was observed that all the 09 institutions that invited the quotations were unregistered institutions.

- (c) Although an expenditure of Rs.2,470,358 was incurred for the purchase of office equipment for the new building of the Wattala Divisional Secretariat, without using national competitive bidding according to Section 3.2 of the Procurement Guidelines, limited prices had been obtained using the shopping method according to Section 3.9 of the Procurement Guidelines. It is kindly informed that, the prices were invited from among the registered institutions of the Gampaha District Secretariat and from institutions with a well-known brand name based on a short notice received to prepare the opening of the new office building on 17 December 2023 under the chairmanship of the Prime Minister, It is further informed that the covering approval of the procurement committee of the district secretariat has been obtained for this. -do-
- (d) In the case of purchasing 4 tires for the Cab of Ja-Ala Divisional Secretariat office at a cost of Rs.208,800 each and a computer at a cost of Rs.237,000, without submitting the specifications of the goods to be included in the bidding documents as per Section 5.6 and 5.2.1(a) of the Procurement Guidelines, the minimum price had been rejected on the grounds that it did not meet the specifications. In this purchasing, based on the long-term survival of the vehicle apart from the process mean lowest price, the technical committee decided to purchase from Laura Tire Company, which has submitted a G.T. Super type bid, the procurement committee approve that decision and relevant purchases were done. Although the Sap Computers company has presented the minimum price for the battery, the company has not clearly presented the warranty period. It is informed that, the technical committee has decided to purchase from that company because they have mentioned a warranty period of one year for -do-

the battery of AMW Computers which was the purchased company.

3.7 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The tractor and bowser of the Mirigama Divisional Secretariat were idle for many years.	The relevant tractor and bowser have been used in the office to be used in case of emergency.	That the assets should be used effectively and efficiently.
(b) The Negombo Divisional Secretariat has 02 quarters and the Divisional Secretary's official house worth Rs.16,462,938 is not in use and the Udayarthoppuwa Grama Niladhari official house had not been assessed.	The technical officer of the office has reported that regarding the Negombo Divisional Secretary's quarters- due to the lack of space in Samurdhi headquarters, the items belonging to the Samurdhi General Association are currently stored in that building and the Udayarthoppuwa Grama Niladhari quarters are in unusable condition	-do-
(c) The buildings of 02 closed schools in Dompe Divisional Secretariat were in unusable condition and these buildings had not been repaired and put to effective use.	That, two buildings are not in a repairable condition.	Assets should be used effectively and efficiently and buildings that can be used should be found out immediately and necessary actions should be taken.
(d) The 02 tractors and 02 trailers owned by the disaster division of Minuwangoda divisional secretariat were not run after 2017. As these tractors were parked in the same place for many years, the devices including battery wheels remained inactive.	The two tractors and two bowsers which were inactive in the Minuwangoda Divisional Secretariat were temporarily assigned to the Minuwangoda Municipal Council on 23 October 2023 for its needs as per the instructions of the then District Secretary.	That the assets should be used effectively and efficiently.

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| (e) | The scheduled quarter of executive level and reserved for the Divisional Secretary of the Divulapitiya Divisional Secretariat had been used for storage of goods for a long time without being used for residential purposes. | The Divisional Secretary has approved and sent a revised estimate worth Rs.4,610,182 prepared by the technical officers to carry out the necessary renovation works of this quarter and it is expected to get the relevant provisions and carry out the further work. | That the proper instructions should be obtained from responsible parties and assets should be used effectively and efficiently. |
| (f) | The tractor and bowser of the Mirigama Divisional Secretariat were idle for many years. | The relevant tractor and bowser have been used in the office to be used in case of emergency. | That the assets should be used effectively and efficiently. |
| (g) | One of the non-executive quarters of the Attanagalla Divisional Secretariat was located in the Grama Niladhari domain in Hiripitiya and it has not been used for residential purposes since 2021 as it is not in a suitable condition for use. An outside party entered the quarters and caused damage on 10 December 2022 or 11 December 2022, and financial regulations had not been followed in this regard. | A committee was appointed to act according to F.R.104 regarding the damage to the 329/C Hiripitiya Central Grama Niladhari quarter in Attanagalla division and the final investigations have been received and accordingly, the relevant officers have been instructed to carry out the further work immediately. | Actions should be taken to recover from the persons who responsible for the damage and the assets should be properly used in effective work. |
| (h) | The 07 Nila Sewana offices worth Rs.10,500,000 in Dompe Divisional Secretariat had not been assessed. | It has been informed that the lands of 3 offices cannot be referred for valuation as they are private lands. The necessary documents to be forwarded to the Survey Department for the remaining 4 offices are preparing. | Action should be taken to make valuation of the assets. |
| (i) | Although 06 Nila Sewana offices worth Rs.5,500,000 in Biyagama Divisional Secretariat were located on state owned land, they had not been assessed. | The survey department has started the surveying activities and the related activities will be completed and the necessary actions will be done to account immediately. | -do- |

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| (j) | The Nila Sewana and 2 Sewa Piyas belonging to the Divisional Secretariat within the area of authority of Mahara Divisional Secretariat, and the Nila Sewana and 11 Sewa Piyas constructed on non-government lands had not been assessed. | Except for the 2 private lands, the survey department has started the surveying activities and the necessary actions for accounting are being carried out as soon as possible. | Valuation of the value of assets should be done. |
| (k) | There are 22 Sewa Piyas / Nila Sewana Offices within the area of authority of Attanagalla Divisional Secretariat. Out of which, the ownership of 09 Nila Sewana/ Sewa Piyas are with this Divisional Secretariat and although only their buildings have been assessed and accounted, the value of the land had not been assessed. | The Valuation Department was informed by letter අප/03/08-Nala Sewana dated 20 March 2023, and reminders were made by letters dated 13 June 2023 and 20 September 2023. | Action should be taken to make valuation of the value of the land. |
| (l) | The value of Ethgala Sewa Piyasa in the Katana Divisional Secretariat area of authority and 03 Nila Sewana and Sewa Piyasa in Heenatiyana and Alayathupitiya had not been assessed. | The Technical Officer has reported that the Ethgala Quarters (G.N.) is not suitable for use. | -do- |
| (m) | Although 3 schools in Attanagalla divisional secretariat, 5 schools in Minuwangoda divisional secretariat, 4 schools in Divulapitiya divisional secretariat and 2 schools in Mirigama divisional secretariat have been closed and handed over to divisional secretariats, the value of land and buildings had not been assessed. | It has been sent for the valuation regarding two schools which has been assigned to the Mirigama Divisional Secretariat. The 3 closed schools in Attanagalla Divisional Secretariat have been handed over to the Divisional Secretary. In order to develop this land into a playground, it has been taken actions to hand over the enjoyment of the land to the Attanagalla Pradeshiya Sabha on 29 October 2021. The 3 out of the 4 closed schools in the Minuwangoda divisional secretariat have been used for productive activities. | -do- |

3.8 Losses and Damage

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Divulapitiya Divisional Secretary had released 03 Tractor Bowser belonging to the Disaster Division for Uma Oya project works in Badulla District in a letter dated 19 July 2017. Although 3 tractor Bowsers was returned on 05 April 2018, there was heavy damage on both sides of the stainless steel bar, signal lights were destroyed and spare parts had been missed. Financial Regulations had not been followed in that regard and there had no record of it in the log books. Although this loss has occurred in the year 2018, the recovery was not done from the responsible officers following the financial regulations.	Bowsers have been released for Uma Oya and the defects in the respective vehicles have been informed in writing to the District Secretary's Office and the National Disaster Relief Service Center during the handover of the vehicles. Instructions have been given to the relevant officers to follow the financial regulations in this regard. And It is expected to prepare a new cost estimate and obtain provisions in this regard.	Actions should be taken to recover the loss following the financial regulations.
(b) Although legal proceedings have been initiated to recover Rs.189,360 from the driver of the van which was not recoverable from the insurance due to the accident of the Cab belonging to the Minuwangoda Divisional Secretariat in July 1999 and although almost 25 years have passed by 31 December 2023, it had been unable to recover the related loss.	The Minuwangoda Divisional Secretary has been informed to take the necessary actions to take the assistance of the Attorney General as the proceedings have been unusually delayed.	Actions should be taken to recover the loss.
(c) A printer in the Samurdhi and field divisions of the Attanagalla Divisional Secretariat had been missed place on 17 October 2022. Although the preliminary report on losses made under Financial Regulation 104(3) had assessed the value of the loss at Rs.34,560, It had been failed to recover the loss from the Security Service.	In relation to the misplacement of a printer in Samurdhi and field Divisions, full report of losses has been obtained under F.R.104(4). Also, after asking about the current situation of the police investigations, the report of the current situation obtained from the Nittambuwa police station has been called and accordingly the further work will be done.	-do-

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| (d) | According to the full report of the investigation into the losses carried out under Financial Regulation 104(4) due to the collapse of the signal tower belonging to the Gampaha District Motor Office on 20 October 2021, the loss to the planning department building and its equipment was Rs.861,938. The Gampaha District Secretary had recommended the appointment of a committee to conduct a formal investigation in terms of Finance Regulation 104(1) (b) and this loss had not been recovered or writes off due to the delay in related matters. | Lanka Bell Company has been informed through letters that legal action will be taken if the loss is not paid. It is expected to take appropriate actions accordingly. | -do- |
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3.9 Management Weaknesses

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) As per circular No.1/2016 of the Ministry of Social Empowerment and Welfare dated 12 January 2016, according to the allowance payment certificate issued by the Divisional Secretaries, although the monthly allowance should be paid to the beneficiaries only through Sub Post Offices, Post Offices and Divi Neguma Banks, Payments of Rs.2,900,000 had been made through the Grama Niladhari for 580 of elders waiting beneficiaries in the Negombo Divisional Secretariat.	The most suitable beneficiaries were selected and payment of allowances will be made through post offices from January 2024.	-do-
(b) As per the 5.5 of Circular 1/2016 dated 12 January 2016 of the Ministry of Social Empowerment and Welfare, although Senior Citizen Allowances should be paid within 07 working days starting from the 15 th of every month through all post/ sub post offices and Divi Neguma Banks, provisions of July and August 2023 of Negombo divisional secretariat had been received with delay and Rs.2,112,200 had been	Although the beneficiaries were informed through the Grama Niladhari in this regard, they did not come to collect the money and therefore an amount of Rs.2,112,200 has been surcharged.	-do-

redirected by the Post Offices due to non-payment.

- (c) It had not been pay attention to take government attention regarding the people who live without the minimum facilities required for living among the families in the 13 Divisional Secretariats of Gampaha District, such as 11,851 families live in encroached houses, 13,870 families live in temporary houses, 4,137 families without toilet facilities, 9,351 families using public water taps, 1,942 houses without electricity and 3,968 houses without road facilities and, take necessary actions to implement a suitable program to provide basic facilities to those families.
- The Divisional Secretaries have been informed to take action to correct the remaining deficiencies.
- That the special attention should be given again for the uplifting of people who are living without minimum facilities.
- (d) An officer of the Minuwangoda Divisional Secretariat, who has been suspended from work was given a distress loan in August 2010 and was not permanent in the service even though she had completed 10 years of service due to the fact that she could not prove the qualifications to be permanent in the post. According to 10.4 of the XXIV of the Establishment Code, although loans can be given without security only to the permanent officers with more than 10 years of service and the relevant officer had not been permanent, due to the fact that this loan was given without taking care of it, further Rs.62,483 further to be recovered. The reason had been for this was, related loan request letter had been completed as "Yes" as to whether there is a possibility of permanent in the position at the end of the probationary period questioned under No.04 by the Admin Division.
- It is mentioned mention that continuous actions are being made to recover the loan by constantly informing the officer.
- The provisions of the Establishment Code should be followed. Action should be taken regarding responsible officers as per F.R.156(1).

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| (e) | Although the field officers should submit the upcoming program to the supervisory officers and approve it before the beginning of the relevant month and even though the upcoming programs were submitted with delay at the Divulapitiya Divisional Secretariat, the supervisory officers had not taken any action in this regard. Due to this, there was a tendency for the officers to submit the upcoming programs with delay as a habit. | It is kindly informed that all the field officers have been informed to submit the upcoming programs of the field officers one week before the starting date of the respective month and the programs done in the first week of the next month. | That future plans should be approved before the beginnings of the month. |
| (f) | Although the age of the employees employed by the supplier according to Section 16 of the two service agreements relevant to the security and sanitation service of the District Secretariat should not be less than 18 years old and not be more than 65 and even though the age of the employees employed by the two suppliers who provided security and sanitation services during the year were between 66-79 years, the District Secretariat had not taken any action in this regard. | Due to the Covid pandemic situation in the country at that time, there was no other option and therefore it had to be done in that way. | That, it should be act according to the agreement. |

4. Achievement of Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
The district secretariat had identified 11 sustainable development objectives and identified 20 goals for that. By the end of the year under review, the progress in achieving those goals was between 1 percent to 49 percent for 12 expected goals, 50 percent to 74 percent for 5 goals and 75 percent to 100 percent for 3 expected goals.	It is expected to maintain a high level of progress in achieving the relevant objectives from the year 2024.	That the action should be taken to achieve the desired goals.

5. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the approved number of cadre of Gampaha District Secretariat and 13 Divisional Secretariats, 4 positions of staff level, 4 positions of tertiary level, 310 positions of secondary level and 1 positions of primary level were vacant as of 31 December 2023.	Officer Vacancies have been informed by quarterly and monthly reports to the Department of Management Services, Ministry of Public Administration and Ministry of Home Affairs. It is reported that, most of the secondary level vacancies can be filled after the new development officers and Grama Niladhari are given to the division.	That the actions should be taken to fill the relevant essential vacancies.
(b) According to the details of the number of employees as of 31 December 2023, there were 109 redundant employees exceeding the approved number of cadre as 5 staff level officers and 103 and 01 secondary and primary level employees respectively.	Due to the new recruitment of officers and development officers recruited on the basis of seniority and the deployment of those officers to the Divisional Secretariat and District Secretariat, the officers were employed in excess of the approved number of cadre.	That the relevant positions should be approved as per the Financial Regulation 71 after identifying the service requirement.
(c) As per the Public Administrative Circular No.18/2001 dated 22 August 2001, although the officers with more than 5 years of service should be transferred, the 59 office-based Development Officers, 53 Management Service Officers, 350 Field Development Officers, 5 Field Grama Niladhari and 21 other officers in the District Secretariat Office and 13 Divisional Secretariat Offices have been working at the same workplace for more than 5 years.	It is informed that, transfer is appropriate for officers who have completed more than 05 years of service in a service station.	That the transfers should be done in accordance with provisions of circular.