

Head 130 – Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government

1. Financial Statements

1.1 Qualified Opinion

Head 130 - the audit of the financial statements of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023, the statement of financial performance and cash flow statement for the year then ended, and notes to the financial statements, including material accounting policy information 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 Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government was issued to the Chief Accounting Officer on 30 May 2024 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Chief Accounting officer on 31 May 2024 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government 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 Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements 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 Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

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

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

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism 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 Ministry's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal 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 made by me on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>(i) Instead of assessing and accounting for non-financial assets as per the instructions of the Public Finance Circular dated 12 July 2013, 3,812 items with an imputed nominal value of Rs.100 and another 221 asset units had been accounted for without values.</p> <p>And although 5,697 items of office equipment scrap had been disposed of during the period 2020 – 2023, the necessary adjustments had not been made to the CIGAS data system.</p>	<p>Items with a nominal value of Rs.100 and items without a nominal value entered into the Cigas data system are in considerable amount in the system and it is the data entered into the system due to the inability to verify the value of the year 2017. However, the items identified and assessed values in the Board of Survey conducted in conjunction with the commodity survey in the year 2023 have now started to be entered into the Cigas data system. Moreover, the values of the disposed items related to the period 2020-2023 will also be corrected through this process and the Cigas data system in relation to non-financial assets will also be corrected through this process.</p>	<p>The correct value of non-financial assets should be shown in the financial statements.</p>

- (ii) There had been an error in the classification as the value of 42 official quarters under the Ministry had been accounted for Rs.746,550,000 under circuit bungalow buildings, and the value of the 02 Diyatalawa circuit bungalows amounting to Rs.14,601,000 under the Bandarawela circuit bungalow building account.
- Kindly inform that the classification of non-financial assets will be corrected through journal entries in conjunction with the Department of State Accounts.
- Non-financial assets should be classified correctly in the financial statements.

2. Financial Review

2.1 Revenue Management

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Although the preparation of the data system to identify the all buildings belonging to the income code 20.02.01.01 had been started in the year 2021, the inclusion of all buildings in the data system was not completed until 30 May 2024.	So far, the data system has been set up so that the buildings belonging to this ministry can be classified and identified under revenue heading 20.02.01.01. All buildings related to other ministries, departments and district secretariats are to be included in the data system.	The data system should be prepared immediately and arrangements should be made to credit the building rent to the state income under the relevant income code.
(b) Although, in accordance with paragraph 4 (b) of the Fiscal Policy Circular No. 01/2015 dated 20 July 2015, the Revenue Accounting Officers should take immediate steps to collect the arrears and prevent further accumulation of the arrears due, the arrears of building rent income to be collected from 32 institutions on 31 December 2023 amounted to Rs.332,724,629, and of which a sum of Rs.198,688,576 remained to be collected from the years before 31 December 2020. 18 percent or Rs.59,142,348 of this rent arrears had been due from	A sum of Rs. 54,837,957.62 has been recovered as on 31.03.2024 from the arrears of revenue due on 31.12.2023. The reasons for the arrears revenue during the year under review was delays in receipt of letters and delays in receipt of cheques. Actions are being taken to collect the arrears of revenue by informing through letters, reviewing the progress of recovery of arrears through the participation of relevant institutions and constantly following up by phone.	Immediate steps should be taken to recover arrears of house rent and prevent further accumulation of arrears.

government bungalows, circuit bungalows and quarters under this ministry.

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| (i) The outstanding rent from 56 ministers and Members of Parliament as at 31 December of the year under review was amounted to Rs.3,687,360 and in that balance, there were 19 balances of Rs.1,368,920 continuing from the year 2015. | The arrears of house rent of ministers and Members of Parliament as at 20.05.2024 amounted to Rs.3,593,870. | Regular follow-up should be done and actions should be taken to recover arrears. |
| (ii) A sum of Rs.2,292,702 remained to be collected from 35 summit houses as on 31 December of the year under review, out of which Rs.2,025,801 was outstanding balances related to the period of 10 years from 2012 to 2022. Also, Rs.8,790,490 had not been collected from the 18 officials who resided in the Jayawadanagama houses during the period from 2012 to 2021. | The arrears of house rent due on 20.05.2024 amounted to Rs.2,292,702.45. Out of the outstanding amount existed from 2012 to 2022, the current arrears is Rs.2,025,801.07. The outstanding amount due from Jayawadanagama houses on 20.05.2024 amounted to Rs.8,790,490.46. | - Do - |
| (iii) A balance of Rs.28,567,470 due from the year 2012 from a bungalow allotted to the Land Reforms Commission and a balance of Rs.4,798,387 from the amount that should have been collected for the period from the year 2015 to the year 2020 from a quarters given to the Secretariat of Chronic Kidney Disease Prevention Research had not been recovered. | Discussions are currently underway with the Public Finance Department and the Land Reform Commission regarding the amount of Rs.28,567,470.00 to be collected from the year 2012 from the bungalow houses allocated to the Land Reform Commission. Actions are being taken to recover the remaining arrears from the housing given to the Chronic Kidney Disease Prevention Research Secretariat this year. | - Do - |

2.2 Management of Expenditure

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) The total estimated provision of Rs.112,450,000 which was made for 16 capital expenditure objects and the total estimated provision of Rs.9,320,000 which was made for 08 recurrent expenditure objects had been fully saved.	<p>The reasons for savings of Capital provisions were the completion of N-Leep project and the utilization of the resources of the closed Multipurpose Development Task Force Department, non-release of imprest, non-repair of machinery due to not being economically effective, suspension of all development activities as per National Budget Circular 03/2022, conducting training workshops using Zoom technology, not being able to implement programs as planned.</p> <p>Recurring provisions were left due to non-availability of foreign travel opportunities, non-repairs, not having to spend for district coordination activities and non-payment of membership fees of the Commonwealth of Nations Local Government Forum.</p>	Accurate cost estimates should be prepared as per Financial Regulation 50(ii).
(b) Out of the allocation of Rs.692,950,000 made for 17 capital expenditure objects, more than 80 per cent or Rs.553,273,789 had been saved and the percentage of savings for each of those expenditure objects was ranged between 50 per cent and 94 per cent.	The reasons for the savings of provision were Implementation of budget circulars dated 03/2022, 01/2023, 02/2023, control of repair costs and completion of N-Leep project and utilization of resources of the closed Multipurpose Development Task Force Department.	- Do -

- (c) Provision of Rs.45,665,861 ranged between 25 percent and 100 percent of the total allocation of Rs.116,265,000, which had been transferred under the financial regulation 66 for 09 recurrent expenditure objects, and Rs.2,265,722 ranging between 35 percent and 79 percent of the total allocation of Rs.4,539,000 allocated for 03 capital expenditure objects had been saved without utilization. Due to the fact that additional provisions were made due to the insufficiency of the provisions in the expenditure objects and even though additional provisions were made, the expenditure was incurred under other expenditure objects, the provisions had been left in the expenditure objects to which the provisions were transferred. Transferring and spending of provisions and should be done in a planned manner.

2.3 Incurring of Liabilities and Commitments

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Although the amount of liabilities stated in the statement of liabilities amounted to Rs.206,179 in relation to 10 expenditure objects including a capital expenditure object of the public administration Division, the cost of payment vouchers related to those liabilities from 01 January to 31 March 2024 amounted to Rs.1,018,145. Also, the liabilities of Rs. 297,826 that were paid in January-March 2024 in the Home Affairs Division were not included in the statement of liabilities.	Necessary instructions have been given to the concerned officials to prevent such omissions from now on.	Liabilities should be properly identified, accounted for and reported to the treasury.
(b) When comparing the liabilities given by the Polonnaruwa District Secretariat for the "Pibidemu Polonnaruwa Programme" with the information given by the Ministry to the National Budget Department in relation to the years 2020, 2021, 2022 and 2023, there were differences in the opening balances of	It had not been included in the ministry's liability register in the year 2023. Polonnaruwa District Secretariat was asked for information. I inform you that actions would be taken to submit the answer as soon as it is received.	Liabilities should be accurately accounted for and compared with treasury details.

Rs.1,797,528,618,
 Rs.52,102,401, (Rs.533,242,982)
 and (Rs.13,541,087,251)
 respectively. The reasons for the
 differences in those balances had
 not been revealed and corrected.

2.4 Non-Compliances with Laws, Rules and Regulations

	Observation	Comments of the Chief Accounting Officer	Recommendation	
Reference to Laws, Rules and Regulations	Non-Compliances			
(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka Chapter XIX Section 1.1 and 1.2	Quarters can be built and scheduled for the posts and the Public Administration Circular No. 11/2003 dated 17 October 2003 stated that this Ministry has no scheduled quarters. However, contrary to the Establishment Code and this circular, 06 general quarters with the approval of the Minister and 16 general quarters with the approval of the Ministry Secretary were scheduled and provided.	Considering the need of service and exceptional reasons, in accordance with the provisions of the Establishment Code, the quarters belonging to this Ministry for the respective posts are scheduled and provided as per Section 2.2 of Chapter XIX of the Establishment Code.	The provisions of the Establishment Code should be followed and Cabinet approval should be obtained for creation of Scheduled Posts for allotment of quarters in the Ministry.
(b)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 104	<ul style="list-style-type: none"> Although the full report should be submitted within three months from the date of the loss, the reports had not been submitted regarding 02 vehicle accidents in the Public Administration Division. 	It had not been possible to submit the full report for some vehicles within 03 months due to the increase in the time taken to repair the damage caused by the accidents, cases	Actions should be taken as per financial regulations.

filed for vehicle accidents and delay in the police report.

- Continued actions had not taken regarding 257 assets item units which had been identified as shortages in the board of survey of the Minister's office. That a committee will be appointed in the future and necessary steps will be taken to make the necessary corrections accordingly. - Do -

- (c) Public Administration Circular No. 30/2016 dated 29 December 2016 Although the fuel test of the vehicles should be done once in 06 months, this test was not done in 88 vehicles owned by the Ministry. Fuel tests could not be done in 2023, but fuel tests will be done for 2024. Actions should be taken as per circular instructions.
- (d) Asset Management Circular No. 10/22 dated 09 September 2022 A car that had been out of use for more than a year in the public administration division had not been disposed of. Arrangements are being made to provide this vehicle to another local authority that needs vehicles through the provincial councils and the local government division. Actions should be taken as per circular instructions.

3. Operating Review

3.1 Non-Performance of Functions

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Two years had passed since the first Cabinet decision had been made and one year had passed since the second Cabinet decision had been made for demarcation. Although a sum of Rs.7,760,180 had been spent for it in the years 2021 and 2022, the detailed final report with the approval of the coordinating	Coordinating committee recommendations have been given in 16 districts as on 21.05.2021 and committee recommendations have not been received from other districts. But in 2023, in the background of political struggle that arose in the country, there was some problematic situation regarding	The demarcation committee report should be submitted to the Cabinet promptly and the desired objectives should be achieved.

committee had not been submitted to the Cabinet by 30 May 2024.

the holding of the district coordinating committees, due to which the activities of the coordinating committees have been delayed and after receiving the reports from the district secretaries, the final report given by the demarcation committee along with the recommendations of the coordination committees of all the districts will be submitted to the cabinet through a cabinet paper with the approval of the honorable Minister.

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| (b) | According to the Cabinet decision dated 14 September 2021, it was stated that it is appropriate to make a payment for the demarcation committee members and it was stated that it is the responsibility of the government institutions to make the payment for the support staff. However, a sum of Rs.914,500 had been paid for the supporting staff during the committee meeting period expenses. | Arrangements have been made to pay for a minimum supporting staff according to the approval has been granted to minimize the estimated expenditure as much as possible as per the Cabinet decision under 5(iv)b(ii). | Action should be taken as per the Cabinet decision. |
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3.2 Foreign Aid Projects

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) Although a total provision of Rs.300,000,000 have been allocated under the object of Capital expenditure for the operation of a business center for an incubator in Jaffna as a form of foreign grants of Rs.250,000,000 and under the object of foreign financing Rs.50,000,000, only a sum of Rs.490,955 had been spent in the year under review. Last year also, the total provision of	Although the deliverables of the company procured for the consultancy work have been handed over, only Rs.429,000 have been paid for that company so far. The review committee appointed for the recommendations regarding the payment of the remaining amount of Rs.8.15 million has not yet made specific recommendations. The shortage of buildings in the	Actions should be taken to utilize the provision made by foreign and domestic funds in a planned manner at optimum level.

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| <p>Rs.240,000,000, which was made for the implementation of this project, had been fully saved. The Memorandum of Understanding between the Government of India and the Government of Sri Lanka for the implementation of the project had expired on 21 February 2022, but the project had not been completed.</p> | <p>city of Jaffna strongly influenced the selection of buildings for the replacement of buildings for the proposed center, which is the second function of the project.</p> <p>It has been informed that finding a suitable building and completing other requirements by the Government of Sri Lanka will be decided the signing of a new bilateral Memorandum of Understanding.</p> | |
| <p>(b) Although Rs.947,034,807 has been provided by the European Investment Bank (EIB) loan and Rs.380,000,000 under the subject of foreign financing, for the implementation of the Greater Colombo Water and Wastewater Management Improvement Programme Phase 03, due to the delay in the completion of the procurement and the award of the contract in the previous year and in the year under review, the entire provision that had been made remained.</p> | <p>The procurement activities that were being carried out in the year 2023 have now been completed and one contract has been awarded and the recruitment of consultancy services for that is ongoing. Arrangements are being made for Cabinet approval to award the remaining contract.</p> | <p>-Do-</p> |
| <p>(c) The provision of Rs.200,000,000 given under the United Kingdom loan for the infrastructure development of the rural bridge construction project was fully saved. Due to the problems in the contract, the retention money was not released to the contractor, which had led to the saving.</p> | <p>As the contractor has entered into an agreement with a third party, the approval of the Cabinet should be obtained to release the retention money.</p> | <p>-Do-</p> |
| <p>(d) The total allocation of Rs.275,000,000 received as Rs.260,000,000 under the German government grant and Rs.15,000,000 under the object of foreign financing for the</p> | <p>The relevant plans and estimates for the construction of 04 waste recycling centers have been prepared and completed. Also, necessary steps have been taken to select the contracting agencies</p> | <p>-Do-</p> |

implementation of the project of adding value to waste, had been fully saved and the process of selecting the contracting agencies for the related construction had not been even completed. for the related constructions. The money allocated for the implementation of these projects for the year 2023 has been left due to the non-submission of bills to settle the project's local taxes.

3.3 Implementation of Projects under Domestic Financing

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) e-Grama Niladari project		
(i) Out of the provision of Rs.1,500,000,000 made during the year under review for the e-Grama Niladari project, a sum of Rs.1,462,605,112 had been saved and due to the non-implementation of the project as planned, the provision had been saved continuously since 2017.	The highest amount of Rs.1,028.5 million has been earmarked for the acquisition of 2 in 1 tab computers. In that regard, due to the inability to complete the follow-up activities of the Cabinet memorandum in 2023, which recommended formally canceling the awarded procurement that was still open at the end of 2022 and resorting to alternatives, the provision was not utilized.	The provision made should be utilized for the purpose in a planned manner.
(ii) Although the task of meeting the publicity and communication needs related to the project was assigned to an advertising agency for Rs.25,762,474 without VAT, no formal agreement was entered into as per Section 8.9.1 of the Procurement Guidelines Procedure.	According to 02 Cabinet Decisions of No.08/2253/338/043 dated 18/12/2008 and 10/1682/407/014 dated 04/08/2010, it has been decided that all the government institutions should have done their advertising activities by the Salasine Institute apart from the procurement process, therefore communication and publicity needs the e-Grama Niladhari project have been given to the Salasine Institute under the Ministry of Mass Media and actions have been taken to do so.	Procurement guidelines should be followed.

- (iii) Further, although advances up to a maximum of 20 per cent of the contract sum may be made on an advance payment bond acceptable in terms of clause 5.4.4 (1) of the Procurement Guidelines, a high advance of 50 per cent as value of Rs. 13,911,736 from the contract amount including VAT was paid to the institute, without any payment security bond.
- I would like to mention that we are working to offset this advance with the completion of work proportional to the 50% advance given to Salasine.
- Do-
- (b) Construction of a 2000 seat auditorium in Galle district.
- (i) An allocation of Rs.2,700,000,000 had been given for this project in the period 2019-2020 and the construction work had been abandoned by 14 June 2023 after spending a sum of Rs.718,599,241.
- Due to the failure of the expected interventions in this regard due to the change in the political authority, the construction work here has to be temporarily stopped until the financial crisis in the country improves.
- The expenditure incurred should not be wasted and the construction work should be started and the purpose of constructing the auditorium should be achieved.
- (ii) Regarding the construction of the relevant auditorium, the performance bond amounting to Rs.132,843,884 expired on 15 February 2022 had not been extended or cashed and the unrecovered advance amount was Rs.475,358,225.
- According to the 2024 budget proposal, a provision of Rs.500 million has been allocated to restart the construction work here. A Cabinet Memorandum has been prepared to submit to the Cabinet to allocate the remaining funds required for the commencement of the construction work.
- Dates of performance bond and advance bond should be extended.

3.4 Assets Management

	Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a)	The acquisition of lands belonging to 46 circuit bungalows under the Public Administration Division and Home Affairs Division had not been done.	Land acquisition activities are currently being carried out.	Actions should be taken to verify the ownership and existence of the assets.

- (b) It was not possible to determine which organization was in charge of 04 vehicles which were registered under the provincial council and local government division but had not included in the vehicle list and had not exist physically. Also, actions had not been taken to formally handed over the cab utilized by the Tangalle Pradeshiya Sabha or to brought back for about 05 years.
- An inquiry has been made from the motor vehicle commissioner about the current owner of the four vehicles. Accordingly, I would like to inform you that further action will be taken regarding those vehicles. The motor vehicle commissioner has been informed that there is no objection regarding the transfer of vehicle number 252 - 6507 to the Tangalle Pradeshiya Sabha.
- Do -

3.5 Management Weaknesses

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) It was observed that the transfers of officers in the combined and island-wide services had not been implemented in a manner that fulfilled the objectives stated in paragraph 247 of Chapter XVIII of the Procedural Rules in the gazette No.2310/29 dated 14 December 2022 and it was observed that the transfer policy for officers' subject to compulsory transfers had not been formally implemented.		
(i) 78 officers out of 278 officers who had applied in the Sri Lanka Administrative Service, 92 officers out of 281 officers who had applied in the Sri Lanka Accounting Service and only 27 officers out of 43 officers who had submitted applications in the Sri Lanka Planning Service had been transferred.	Considering the service requirements of the institutions, among the applications submitted with the recommendations of the heads of the institutions, transfers were made systematically without any prejudice to any party. However, it is not possible to transfer the officials of the Ministry of Finance, National Policy and Economic Stability, President office, Office of the Prime Minister, Office of the	The transfer cycle should be carried out in such a way that the objectives mentioned in the procedural rules can be achieved and the without giving opportunity to stay in the same duty station for a long period of time.

Council of Ministers, Commissions, Provincial Councils without the special approval of the relevant institutions.

- (ii) Furthermore, out of 133,963 officers of 07 services belonging to the combined service as of 31 December 2022, although applications for transfers in the year 2023 have been received from 14,323 officers who have completed 05 years of service in the same post subject to transfers, transfer orders had been given for only 3,916 transfers.

A number of factors are considered when transferring such as geographical location, sanctioned financial benefits, other benefits and privileges, minimum time period of service for qualifying, maximum time period of service given for serving in a particular service, hardships faced by the officer as well as measures required for officers involved in fraud and corruption, Prejudice of officers due to changes in positions in institutions, selection of suitable officers for service needs.

- Do -

Based on these facts, an officer cannot be transferred just after serving more than 05 years in a certain workplace, and I would like to inform you that the detentions made by the heads of certain institutions based on the need for service and the related matters have been taken into consideration.

- (b) According to the decision that a committee should be appointed to revise and present the selection criteria for the posts of district secretaries in the cabinet meeting held on 29 November 2022 regarding the criteria to be considered in the appointment of district secretaries, although a committee consisting of three officers had been appointed on 02 December 2022, the new criteria had not prepared and submitted to the Cabinet.

A committee consisting of 03 officers has been appointed on 02.12.2022 to prepare the criteria to be considered in the appointment of district secretaries, and I inform that the interview on 27.12.2022 had been canceled before the new criteria prepared by the said committee to be presented to the Cabinet, so it is not possible to present the criteria.

Arrangements should be made to quickly prepare the new criteria to appoint the governors.

- (c) Loan balance of Rs.526,658 from the transferred officers and Rs.702,464 from the officers of vacated of their post remained outstanding. These loan balances will be settled promptly. Loan balances should be settled promptly.