

Head -205 - Department of Public Trustee

1. Financial Statements

1.1 Qualified Opinion

Head 205 - The audit of the financial statements of the Department of Public Trustee for the year ended 31 December 2023 comprising the statement of financial position, 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 Department of Public Trustee was issued to the Accounting Officer on 31 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 Department was issued to the Accounting Officer on 16 July 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, 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 Department of Public Trustee 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 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 Department 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 Department 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 judgement 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 Department'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 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 following recommendation made by me on the financial statements related to the previous year was not implemented.

Paragraph reference of the report related to the previous year	Non-implemented Recommendation	Reference Paragraph of this report
1.6.1 (b)	Arrangements were not made to maintain a bail register containing the details of the officers and employees required to be deposits bail in terms of Financial Regulation 891(1).	1.6.1 (c)

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

Audit Observation	Comments of the Accounting Officer	Recommendation
The value related to two vehicles that had been given and taken over to the department in the year 2022 by the Ministry of Buddhasasana, Religious and Cultural Affairs were not assessed and not included into the non-financial assets. Furthermore, although an expenditure of Rs. 406,270 was incurred for the repair work of these two motor vehicles, the said vehicles remained idle without being used for running.	The ministry has obtained expenditure estimates to repair the related two vehicles given to the department, but since the expenditure is too high, assessment reports have also been given by the committee with the recommendation for dispose and arrangements are being made for tendering or transfer to another government department.	Action should also be made to include the value of vehicles belonging to the department in non-financial assets and to utilize them efficiently.

(b) Non- maintenance of Records and Books

Audit Observation	Comments of the Accounting Officer	Recommendation
Arrangements were not made to maintain a register of bails containing the particulars of the officers and employees required to be bails as per the terms of Financial Regulation 891 (1).	Officers to be bailed have been identified and further work is being done.	A bail register should be maintained about the officers who have to be bailed including the information mentioned in Financial Regulation 891(1)

2. Financial Review

2.1 Expenditure Management

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the expenditures of the renovation of the building, which is maintain the head office of the department, is incurred by the owner of the building, due to the allocation of Rs. 300,000 in the years 2021, 2022 and 2023 under building construction (2001) from the annual estimate, there were continuous savings of 40 percent, 63 percent and 77 percent respectively in 03 years.	Due to the need for complete renovation of the building and it was estimated that it has to be expend lot of money, the expense of the renovation of building was incurred by the owner.it was noted to estimate less provision for this expenditure code in future.	Estimates should be prepared as accurately as possible.

2.2 Incurring into Liabilities and Obligations

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the liabilities of Rs. 949,560 under expenditure code No. 205-126-2-7-35-2401-12-P, which is not applicable to the department, were included in the treasury computer printout SA-92 as at 31 December 2023, it was not informed to the treasury and action was not taken to correct it.	This liability has been mistakenly included under the Head No. 205 of our department by Head No. 126 (Ministry of Education) and as it was revealed only in the last treasury printout, the Public Accounts Department was informed to correct it.	The treasury should be informed without delay and action should be taken to correct the treasury printout.

2.3 Non-compliance with Laws, Rules and Regulations

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

	Reference to the Laws, Rules and Regulations	Amount (Rs.)	Observation		Recommendation
			Non-compliance	Comments of the Accounting Officer	
(a)	Section 47(1) of the Public Trustee Ordinance No. 01 of 1922	-	Although trusts/ estates accounts should be submitted for audit in annually, the final accounts of the trusts/ estates for the year 2023 had not been submitted for audit as on the date of this report.	The final accounts of the trust estates for the year 2023 are being prepared and will be submitted immediately.	The relevant accounts should be submitted for audit on the due date.
(b)	Public Administration Circular No. 30/2016 dated 29 December 2016	-	Fuel combustion test was not done for 9 vehicles owned by the department.	As previously all vehicles had a fuel inspection and the relevant deadline had passed, a fuel inspection is to be done immediately for all vehicles in future.	Action should be taken as per the circular regarding the use of fuel.

2.4 Operation of Bank Accounts

Audit Observation	Comments of the Accounting Officer	Recommendation
08 Trusts/estates related bank accounts had incurred expenses resulting in a debit balance of Rs. 14,017,724 as at 31 December 2022 and there was no investment in those estates to settle the total debit balances of Rs. 1,325,481 in relation to 04 trusts/ estates.	Agree with the Audit Observation.	Expenses should be incurred with the income limit for each trusts/ estates.

3. Operational Review

3.1 Planning

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the 2023 performance report, although the estimated income as sales charges and other receivings was Rs. 11,000,000, the collected revenue was Rs. 20,714,000 or 188 percent more than the estimated value. This was observed to be a weakness in the preparation of estimates.	Due to periodic changes in interest percentages and commencement of investment in treasury bills from 2023 onwards, higher income charges could be collected due to increase in interest income.	Income estimates should be prepared correctly.
(b) As per the Action Plan, individual trust payments for activities related to trusts/ estates funds had been estimated as Rs. 14 million and other payments had been estimated as Rs. 5.7 million as per trust purposes, but the expenditure was Rs. 22.2 million and Rs. 9.8 million. It was observed that this was caused by weaknesses in the preparation of estimates.	Actual expenditure has increased due to make payments to more beneficiaries as receiving more income than estimate.	Estimates related to payments should be prepared as accurately as possible while preparing plans and related payments should be made within the estimated limits.

3.2 Non-achievement of the Expected Output Level

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the expected profit in the year 2023 from 11 estates belonging to 07 estates in the estate management division was Rs. 19,581,285 when considering the actual output as a percentage of the expected output according to the performance indicators identified by the department, there was a loss of Rs. 5,008,264 and its percentage was minus 26 percent out of the expected profit.	Release of temple compensation will be done as per the received requests. It is informed that this situation will be corrected in future as action will be taken to lease out the loss-making estates.	Action should be taken to achieve the identified targets.

3.3 Annual Performance Report

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Actions were not taken to describe the achievements and challenges of achieving sustainable development goals and to include information on how the shortage or excess of human resources has affected to the performance of the institution in the performance report of the year under review.	Agree to act accordingly in future.	The performance report should be submitted completely as per the applicable format.
(b) Although it is the duty of the department to direct and supervise the affairs of the Associates Newspapers of Ceylon Ltd. on behalf of the government, that work was not carried out by the department and it was not identified as a performance indicator.	It will be included in the performance indicators in future.	Performance indicators should be identified according to duties.

3.4 Losses and Damages

Audit Observation	Comments of the Accounting Officer	Recommendation
Due to failure to follow up on the case assigned to the court to recover the loss of Rs. 254,038 from the relevant driver regarding the accident that occurred on 27 January 2007, it was dismissed on the basis of prescribe and although 16 years have passed since the accident, appropriate actions have not been taken to recover the relevant loss from the responsible parties and cut off from the books.	Necessary action will be taken to cut off the loss of Rs. 254,038 related to the accident to a vehicle on 27 January 2007 from the books.	Immediate action should be taken to recover the loss from the relevant parties.

3.5 Management Inefficiencies

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Ticket books worth Rs. 1,306,250, which were printed to be sold to local and foreign tourists visiting the Richmond mansion and those who coming to take wedding photos with the mansion as the background, were stored insecurely without being formally entered in a register.	As the prices of the tickets have changed now, arrangements are being made to bring the relevant number of ticket books to the head office and use them.	Ticket books should be properly documents and stored securely.
(b) Action had not been taken to implement the recommendations given by the board of survey at the end of the year 2022 at the Children's home, Richmond park estate and Richmond mansion and to update the balances in the inventory books and to enter certain items including three wheeler of the mansion in to the books and necessary action has also not been taken regarding the items included in the books but not in physically, including a stock of sport goods of the children's home.	Action is being taken to correct.	The recommendations given by the board of survey should be implemented.
(c) Due to that a formal information system regarding the foreign compensations received by the Department of Public Trustee, an accurate time analysis regarding the compensations to be paid and a register for recording the payments made to the dependents have not been maintained in an up-to-date and formally, the amount of compensation payable was not identifiable.	The foreign compensation division has been maintaining a register book since the year 1983 to record all information regarding the receiving of foreign compensation. In addition, a computerized system containing all information about foreign compensation has also been prepared.	A formal information system should be maintained regarding foreign compensation.

- (d) Although the compensation amount of Rs. 122,303,680 to be paid to the dependents/ legal heirs of 144 deceased persons as at 31 December 2023, a formal system for identifying compensation beneficiaries had not been identified as at the date of this report.
- Attempts have been made to identify the lists of foreign compensation beneficiaries who cannot be identified by publishing newspaper advertisements and one person was identified there and further steps have been taken to release the compensation. Arrangements are being made to obtain information about other compensations through the Divisional Secretary.
- The relevant compensation should be paid to the legal heirs without delay.
- (e) Out of the fixed deposits amounting to Rs. 271,744,562 till 31 December 2022 in relation to 507 minor dependents deposits in fixed deposits till they attain the age of 18 years, action had not been taken to identify the date of birth of 404 persons and pay the total compensation amounting to Rs. 687,012 for 21 minors above 18 years whose date of birth can be identified.
- After checking the deposits of minors, those who have completed the age of 18 years are identified, they are informed in writing and the necessary arrangements are being made to release the fixed deposits of those who have not released their fixed deposits. Necessary arrangements have been made for updating a register of minor deposits in the computer owned by the foreign compensation division. A register of fixed deposits is also updated and maintained.
- Action should be taken to pay the relevant compensation to the legal heirs without delay.
- (f) An amount of Rs. 2,196,364 which was recognized as unpaid foreign compensation from 1998 to 2004 was credited to the state revenue and although the payments cannot be made due to non-submission of the details of the legal heirs in relation to the total compensation money of Rs. 539,090 in the year 2004, action had not been taken to bring information related to them and keep the related files and information up-to-date in formal manner.
- That will ask about this in writing from the consular division of the Ministry of Foreign Affairs and take further action. Instructions are given to update the files.
- Files and information should be regularly maintained up-to-date and arrangements should be made for immediate payment of foreign compensations to legal heirs.

- (g) Although according to the last will of the testator N.D.S Silva Wijesinghe, Richmond mansion should be converted into a children's home and maintained as consistent with Dr. Bernardone homes in England and suit for the local conditions, it was observed that by maintain the children's home with less than 10 children in another building located next to the mansion, the main purpose of the testator has not been fulfilled sufficiently and it was also observed that there is a weakness in decision-making related to the house as the governing board meetings were not held properly.
- Richmond Castle is open to local and foreign tourists and the rooms inside are not safe for children. Also, children cannot be accommodated there as the building is currently in repair. Now, about 10 children are staying and several children have gone home after completing the G.C.E. Ordinal level Examination. 24 District Secretariats will call for applications and take necessary steps to enroll the children.
- As stated in the last will, the children's home should be maintained in such a way as to fulfill the purpose of the testator.
- (h) The compensation amount decided for 16 acres 01 rood and 35 perches for the land owned by the D.S.W.Samarakoon estate in Simondalewaththa, which was handed over to the government, had been notified by the Kesbewa Divisional Secretary as Rs. 2.63 million and Rs. 1.79 million respectively in 02 occasions, but the relevant difference was not settled.
- B.P. plot 8043, which is taken over to the government, is the plot of land allocated to be handed over to low income earners under village expansion. Compensation and interest received for other plots of land, Inquiries have been made to the Kesbewa Divisional Secretary regarding the amount of compensation and interest and the difference in the amount of compensation for the lot bearing plan No. 8043. It has been informed that the Divisional Secretary is conducting further legal proceedings to settle this difference. Inquiries have been made on 17.03.2023 regarding about it and the compensation amount to be received.
- Arrangements should be made to get the compensation money and interest money related to the estate lands handed over to the government to the estate.

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| (i) | A lawsuit was filed to evict a squatter from the large land and building of 32 perches in Matara Gabada Street belonging to the Weerasinghe Abeynayake estate due to lack of proper management up to the year 2013. Accordingly, the property had not been sold and credited to the fund. | According to the files, it is observed that the property is on temporary lease until it is sold as per court orders. Later, due to an unauthorized resident, as legal proceedings are being taken to evict him, the sale of the property has not been possible and the case is scheduled to be called on 04 July 2023. | Lands and buildings authorized by the court to be sold should be sold to fulfill the purposes of the estate. |
| (j) | Although the Public Trustee has no right to the estate of a testator who was resident in Nugegoda area, a total of Rs. 2,962,430 had been paid as lawyer fees in relation to the case assigned for that and further lawyer fees were to be paid. | The estate has started fulfil its objectives in the year 2022. According to the testator's right to the property of the wife, the department has applied for compensation and faced to compensation investigation and as another party has claimed for it, the Divisional Secretary has filed a case under naming the Public Trustee as a party. According to the decision of the case, the Public Trustee has been deprived of the right to compensation, but the lawyers who represented the Public Trustee have been paid part of their professional fees and there are still unpaid professional fees. | The department should only be involved in proceedings in relation of property to which has legal title. |
| (k) | According to the last will of the Harry Hapugoda's estate, 1/5 of the income of the estate will be saved every year and although it is stated that if the balance is Rs. 100,000, it should be retained to provide scholarships and provide relief in disaster situations, the department had not saved revenue from many years to fulfill those objectives. The income earned from that estate only in the years 2021 and 2022 was Rs. 9,564,983 and out of that, the amount that should have been | As there is a debit balance in the estates belonging to Harry Hapugoda's estate, it has not been possible to fulfil the objectives by saving 1/5 of the income. Plans have been made to maintain the estates on a profitable basis in future. | It should be done according to the last will. |

saved but unsaved amount was Rs. 1,912,997. It was also observed that due to lack of proper management of the estate, there is a debit balance and the estate has not been able to fulfill its objectives.

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| (l) | Rs. 2,629,250 was paid using the funds of a testator for the legal proceedings related to the opening of the 54 unopened last wills and it was observed that incurring these expenses is contrary to the purposes of the testator as the tasks to be performed in relation to the estate had been specifically mentioned by the testator estate in his last will. | Payments are made from the relevant estates at the discretion of the Public Trustee at the end of the court proceedings on the basis of reimbursement from the properties in the last will. The case is not ended yet. | Estate Properties should be utilized only for the fulfillment of specified purposes mentioned in the last wills by the testators. |
| (m) | There was no maintenance of separate fixed asset register for trusts and estates and depreciation of the relevant fixed assets. | Officers have been instructed to prepare separate fixed asset registers. A committee has been appointed to make recommendations regarding depreciation of fixed assets belonging to trusts and estates and the fixed assets will be depreciated in future based on its recommendations. | Fixed assets registers should be maintained and fixed assets depreciated separately for trust and estate divisions. |
| (n) | The Associated Newspapers of Ceylon Ltd. (Special Provisions) Act No. 28 of 1973 designated the Public Trustee to hold shares on behalf of the government during the takeover of the Lakehouse Company and the Public Trustee had acquired 3,050,379 ordinary shares of the company or 87.5 percent ownership on behalf of the government. However, arrangements were not made to enter the trusts/ estates accounts of the department in relation to that and the dividends earned thereon. | Disclosed in trusts/ estates accounts. | Action should be done as per instructions of the treasury. |

- (o) Water had leaked from the roof and the walls had been damaged and it was observed that some places had been repaired as that was not matched to the antiquity due to the lack of regular maintenance and repairs in the Richmond Castle building in Kalutara Palathota, which is under the Department of Public Trustee and has an ancient value, in due time. Accordingly, although a quality report has been obtained from the National Building Research Organization in August 2023 for carrying out repairs again, Repairs could not be carried out due to the inability to supply funds and the building was further damaged.
- The relevant estimate could not be obtained due to non-availability of funds. However, the attention is currently being given to the repairs and it is hoped that the basic renovation work will be carried out in the next few years as that does not harm the antiquity under the supervision of the archaeological authorities using the labour contribution of the Sri Lanka Army.
- Repairs should be carried out as soon as possible to preserve the antiquity of the mansion.
- (p) Expenditure of Rs. 755,335 out of procurement guidelines in the year 2021 for emergency and essential repairs to Richmond mansion and even though only Rs. 3,000 from that was deducted as retention money, there were further water leaks and damage to the ceiling and walls and later, without preparing an estimate, Rs. 185,665 were spent on materials and Rs. 722,105 were spent on work rental and 12,122 feet of the back walls of the building were painted without proper methods based on the prices submitted by the subject clerk.
- It reflects from the occasions in time to time that there is difficulty in providing funds immediately. However, the basic modernization work is to be carried out with the participation of the Army in future. Action is being taken to discuss with the new Administrative Officer and carry out the related modernization works under the supervision of the archaeological authorities in a formal manner and separated into several steps and using appropriate and transparent procurement methods as that does not harm the identity of this ancient building.
- Repairs should be done in a transparent manner in accordance with procurement guidelines.
- (q) The 6 acres of rubber plantation in Horana Thope estate was removed in the year 2020 and the land was prepared for coconut cultivation at an expenditure of Rs. 247,272 and due to
- Rapid urbanization is in around the land and the then Public Trustee had given approval for it as considering that more benefit can be obtained by giving it on
- The right decisions should be made and the expenditure incurred for a particular task

- that 10.592 acres including that land has been leased to a private construction company from the year 2021 in later, the incurred expenditure had become idle.
- (r) It is proposed to grow cinnamon with the proceeds from the removal of 03 acres of rubber plantation in the Richmond park estate and later, action had been taken to cultivate coconut plants with taking more than 7 months at an expenditure of Rs. 678,700 without grow cinnamon from more than a year and it had not been proved the success of those plantations due to only 28 out of the 260 received coconut plants were remained. Further, according to the contract agreement for removing the rubber plantation, action had not been taken to recover the delay charges of Rs. 90,000 to be charged by Rs. 1000 each per 90 days of delay.
- (s) Although the last will of the testator stated that artefacts of antiquarian value were to be deposited and preserved at Richmond mansion, it was observed that only a few artefacts among them are kept in safe of the department and the department had not taken action to investigate the location of other artefacts.
- (t) Although the house and land at Norton Bridge belonging to the I.W.C. Wijerathna estate was handed over to the Ginigathhena Divisional Secretariat on 07 December 1993 to maintain an elder's home, a formal agreement was not entered regarding the delivery, maintenance etc. of the said property.
- rental basis compared to spending more time to get income by doing a plantation and protecting of it.
- After removing the rubber plantation, the soil should be allowed to recover for some time and it is common practice to cultivate after preparing the soil. Due to the disruption of office work due to the prevailed Covid epidemic situation and the existing fuel crisis, more time has been given as per the request of the contractor.
- Agree with the audit observation.
- Necessary arrangements have been made to establish a board of trustee under the Chairmanship of Ginigathhena Divisional Secretary and to establish a trust with the appointment of the public trustee as the security trustee in relation to maintain the elder's home.
- should be effective. Also, the management should be follow up on it.
- Cultivation should be done as properly to get more benefits.
- Action should be taken as mentioned in the last will of the testator
- Formal lease agreements should be entered when leasing real estate to outside parties.

- (u) Although the Public Trustee had received administrative powers in the year 2005 to sell the properties belonging to the C.E. Wanigasooriya estate and establish a trust in the name of the testator, action had not been taken to recognize the ownership of certain plots of land and the buildings included there, protect the right of the Public Trustee and fulfill the objectives of the owner by selling the property.
- According to the last will, several properties belonging to the C.E. Wanigasooriya estate (220/3 land, Sedawaththa Station Avenue) were identified properly and sold and it is deposited under the name of C.E. Wanigassoriya trust and the relevant objectives are being fulfilled. The property named kadawatha Mirispelawaththa has also been handed over to the State Ministry of Defence by a court order. As Mr. C.E.Wanigasooriya has an undivided share ownership for other properties, the relevant ownership should be identified. As there are squatters in the said undivided property, proper judicial action has to be taken and settled.
- The relevant land and buildings should be identified and confirmed the right of the trustee and fulfilled the objectives of the testator.

4. Good Governance

4.1 Internal Audit

Audit Observation	Comments of the Accounting Officer	Recommendation
Out of the audit queries issued by the Internal Audit Division of the Department in relation to the year under review, 15 queries had not been answered by the management.	Action will be taken to provide answers for audit queries immediately.	Action should be taken to provide answers immediately for internal audit queries.

5. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
According to the Public Administration Circular No. 18/2001 dated 22 August 2001, every officer who has worked in the same working place in 5 years should be given transfers to allow to work in another working places, transfers were not given for 22 officers who had been in the department in more than 5 years.	The format containing the information of officers more than 05 years is forwarded to the Director General of Combined Services every year in annual transfers and it is informed that there are officers who have not been transferred up to now.	Action should be taken to give transfers in coordination with the Ministry of Public Administration for officers who have been in the institution from long time.