

Head 255 – District Secretariat - Colombo

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Head 255 – District Secretariat – Colombo 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, 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 District Secretariat - Colombo was issued to the Accounting Officer on 29 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 District Secretariat was issued to the Accounting Officer on 31 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 District Secretariat - Colombo 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 are 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 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) That the financial statements had been consistent with the preceding year.
- (b) That 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) Recurrent Expenditure

Audit Observations	Comments of the Accounting Officer	Recommendation
(i) The electricity expenditure of Rs.1,770,808 paid by the District Secretariat on behalf of the State Ministry of Home Affairs for the month of November in the previous year had been reimbursed in the year under review, and due to the fact that the amount was surcharged to the relevant expenditure subject without being credited to the state revenue, the electricity expenditure in the year under review had been under stated by that amount.	That the audit observations are accepted.	Expenses related to the reporting period should be properly accounted and reflected in the financial statements.
(ii) As the Ratmalana Divisional Secretariat had not accounted the expenses of machine servicing and purchase of office equipment under the relevant expenditure objects, and had accounted for the other expenditure object, the said expenditure object had been overstated by Rs.130,315.	That, it has not been possible to make the journal entries to correct at the end of the year and by omission and that such mistakes will be avoided in the future.	Accounts should be made to the correct expense object.

(b) Property Plant and Equipment

Audit Observations	Comments of the Accounting Officer	Recommendation
The 14 Sewa Piyas / Grama Niladhari office buildings related to 04 Divisional Secretariats had not been included in the statement of non-financial assets due to those were not valued.	That the officers were instructed to identify the buildings that have not been valued and to take necessary actions to complete the valuation work immediately.	Non-valuated buildings should be identified and promptly valued and included in the financial statements.

(c) Un-reconciled Accounts

Audit Observations	Comments of the Accounting Officer	Recommendation
Since the balance of Advance “B” account to Public Officers as on 31 December 2023 was Rs.189,449,639 according to the books of the Colombo District Secretariat and Rs.190,606,233 according to the books of the Treasury, there was a un-reconciliation of Rs.1,150,694.	The report with recommendations of the committee appointed on 28.07.2023 in this regard has been submitted to the Audit and Management Committee and referred to the Treasury for advice.	The unadjusted balance according to the treasury books and departmental books related to the difference should be settled immediately.

2. Financial Review

2.1 Revenue Management

Audit Observations	Comments of the Accounting Officer	Recommendation
As per 1 of point No.02 of the letter of the Ministry of Public Security dated 06 July 2023 on the charging fees for National Identity cards, although it was stated that, the fees charged should be handed over to the SARAP Division of the Divisional Secretariat within a short period of time (a maximum of one week), It was observed the cases where the fees collected by Grama Niladhari for 07 domains of two Divisional Secretariats has been submitted late as not complying with the aforesaid regulations.	That the Grama Niladhari were instructed to settle the money on the day they come to the office every week.	The revenue collected should be credited to the revenue account as per the provisions.

2.2 Expenditure Management

Audit Observations	Comments of the Accounting Officer	Recommendation
The net provision for the year under review was Rs.1,666 million and the net expenditure was Rs.1,447 million, and therefore, the recurrent and capital provision of Rs.219 million or 13 percent had been remained save.	That the audit observations are accepted. That the provisions have been utilized in comparison to the previous years and that the progress is discussed monthly and quarterly to reduce this percentage further.	Estimates should be prepared as completely and accurately as possible as per Financial Regulation 50 and provisions should be utilized efficiently.

2.3 Reconciliation Statements on Advances B account to Public Officers Account

Audit Observations	Comments of the Accounting Officer	Recommendation
Action had not been taken to recover the loan balance of Rs.1,717,232 which was coming from a period of 01 to 25 years as of 31 December 2023 as Rs.393,780 from 03 retired officers, Rs.790,498 from 10 interdicted officers and Rs.532,954 from 5 officers who vacated the service.	That the action will be taken to recover the loan balances of the retired officers, a cases have been filed against the interdicted officer, the instructions have been received to recover the remaining 8 balances, the request has been received to write off 2 loan balances of retired officer and another 2 loan balances will be charged from the guarantors.	Actions should be taken to settle the loan balances.

2.4 Deposit Balances

Audit Observations	Comments of the Accounting Officer	Recommendation
(a) There was a total deposit balance of Rs.250,200,701 for more than two years in relation to 2 general deposit accounts as on the end of the year under review and there were deposits for more than 5 years amounting to Rs.94,530,828 in that balance. In this regard, Actions had not been taken to pay the deposited amount to the relevant parties or to credit the state revenue according to the provisions of the Financial Regulations 571.	That there are cases need to be further dealt with general deposit accounts as per F.R. 571(3) and that the accountants will discuss and follow up in this regard in the monthly progress review meeting.	Immediate settlement of overdue deposit balances or acts in accordance with the financial regulations.
(b) Total of Rs.3,669,856 as Rs.539,462 of disability allowances, Rs.2,108,069 of senior citizen allowances, Rs.45,000 of sickness allowances in relation to 06 Divisional Secretariats and Rs.977,325 of Express Pearl ship compensation allowances, which was not obtained by the relevant beneficiaries had been returned to the Divisional Secretariats and, action was not taken to conduct a formal investigation and provide it by identifying the beneficiaries or without surcharging to the expenditure object, it had been kept in general deposit accounts.	That, it will be paid to the beneficiary or credited to state revenue.	The right beneficiaries should be identified and the allowances should be paid to them within the stipulated period in order to achieve the desired objectives.

2.5 Irregular Transactions

Audit Observations	Comments of the Accounting Officer	Recommendation
Expenses of Rs.1,674,120 had been accounted for 39 out of 53 projects which was not implemented, half-implemented and canceled projects in 04 Divisional Secretariats under the decentralized capital budget program for the year 2021 by preparing vouchers and cheques before receiving the goods and services. As non-supply of goods by the relevant institutions, the said amount had been credited to the state revenue in the year under review.	That the audit observations are accepted. That it is accepted that preparing vouchers and cheques before receiving the goods and services is a fault. Due to the increase in material prices with the economic crisis caused by the covid disaster in the year 2021 and the lack of supplies, although a situation has arisen where the related goods and services are not supplied without cheques and cheques were written with the intension of providing goods and services to the beneficiaries as it was not possible to relevant supplies, the cheques written related to the projects were canceled and credited to the state revenue.	The projects should be implemented according to the relevant laws, rules and circular provisions as planned and formal investigation should be conducted regarding the preparing of vouchers and writing of the cheques before receiving the goods.

3. Operational Review

3.1 Planning

Audit Observations	Comments of the Accounting Officer	Recommendation
The annual action plan has been prepared not in accordance with the instructions of the paragraph 03 and 12 guideline of the Public Finance Circular No.02/2020 dated 28 August 2020, and the staff details of the Divisional Secretariats were not included in the activity plan and each area of responsibility and related activities to it and its expected output and result had not been properly identified.	It is accepted that the staff details of the Divisional Secretariat offices have not been included and that the daily activities of each section of the preparation of the activity plan have been presented in detailed and that it will be corrected in the year 2024.	Annual action plan should be prepared as per circulars and guidelines.

3.2 Non-performance of Duties

Audit Observations	Comments of the Accounting Officer	Recommendation
(a) The activities of construction of 03 biogas units, construction of 26 toilets for Samurdhi and low-income beneficiaries, preparation of a website containing expert information and monitoring of 45 child development centers mentioned in the action plan had not been carried out during the year under review.	That the projects could not be implemented due to non-allocation of funds by the relevant ministries.	The goals mentioned in the action plan should be achieved.
(b) The 78 projects worth Rs.17,343,502 under the decentralized capital budget program had not been implemented in 12 Divisional Secretariats for the year 2022.	That it was planned to make the account quarterly in the year 2022 and the projects had been executed only in the first quarter of that year. That the projects could not be implemented due to the economic crisis in the country, the price of goods increased, the suppliers taking back the supplied goods due to the fact that they did not give the relevant cheques even though the supplies were completed, the suppliers did not submit the prices, the contractors refused to start the projects and the limiting the expenses by circulars, giving instructions to suspend the initiation of new projects.	The projects should be implemented as planned according to the relevant laws, regulations and circular provisions.

3.3 Non-achievement of expected Outcome

Audit Observations	Comments of the Accounting Officer	Recommendation
(a) Although Rs.5,228,434 has been spent for the construction of 03 Sewa Piyas by Kaduwela Divisional Secretariat, Rs.5,309,169 for the construction of 05 Sewa Piyas in Sitawaka Divisional Secretariat and Rs.4,075,194 for the construction of 04 Sewa Piyas in Homagama Divisional Secretariat and as the construction work had not been completed by the end of the year, it	The first phase of the construction, with respect to the completion of part of the entire plan within the allocation limit was done in the year 2022. This was done in the first quarter and although the project was started with the intention of completing the rest of the work in the remaining quarters of the same year, it was not	The follow-up should be done regarding not achieving the desired objective by the projects and a program should be prepared for utilization of those.

was remained unusable. Furthermore, it was also observed that the Sewa Piyasa which had been completed at a cost of Rs.2,165,807 belonging to the Divisional Secretariat of Sitawaka had not been put in to use.

possible to proceed with the project in the 2nd, 3rd, and 4th quarters of 2022 due to the economic crisis in the country. The rest of the work related to these projects could not be allocated under the decentralized provisions of the year 2024 and the agreement has been received to fulfill the future development work of two projects of the Kaduwela Divisional Secretariat from the general fund of the Kaduwela Municipal Council.

The development of the part belonging to the first floor of the Sewa Piyasa of Welihinda Multi-Purpose Building has been completed up to the ground floor. That the office work is currently being maintained in the ground floor to carry out the duties of the development officer in the domain, and that the future development work of the said building will be supervised until it is completed.

- (b) A total of Rs.836,970 worth of equipment and 09 beneficiaries who gain benefits had left the project activities in the production villages implemented in 4 Divisional Secretariats under the Saubhagya Production Village Project in the year 2022. That the audit observations are accepted. Although the need for electricity should remain as a basic infrastructure facility for the implementation of these contracted projects, as the interruptions in running these industries due to the constant power cuts in the country, those beneficiaries have diverted to other jobs. Equipment given to withdrawn beneficiaries should be identified and handed over to other interested parties and follow-up should be strengthened.
- (c) Kaduwela Divisional Secretariat had started the Korathota Organic Fertilizer Village under the Saubhagya Production Village Program with the aim of establishing 3 permanent organic fertilizer outlets, creating 20 production entrepreneurs and promoting the use of organic fertilizers. The expected results of the project had not been achieved due to 13 beneficiaries who were given The restriction of the use of chemical fertilizers by the government in the year 2021 was a primary reason for the implementation of this project. However, although the government imposed restrictions on the use of chemical fertilizers, objections arose from farmers organizations for that. Accordingly, the organic fertilizer production village also The follow-up should be done regarding not achieving the desired objective by the projects and to bring them back into action.

equipment worth Rs.488,480 and trained under that left the project and the 05 shader machines given to the production society at a cost of Rs.975,000 were used to produce fertilizers for gardening without being used in the project.

had to collapse. Therefore, there was a tendency for the thirteen persons who worked as beneficiaries of the organic fertilizer production villages to leave the organic fertilizer production and turn to other jobs. However, we are working to further identify the people involved in the production of organic fertilizers and formally providing them with equipment that is not currently in use, and working to establish an organic fertilizer production and sales village covering Kaduwela Division.

- (d) Total of Rs.5,853,658 had been spent by Kaduwela Divisional Secretariat as Rs.2,926,829 for the construction of a hall on a land owned by the Kaduwela Municipal Council for the sale of organic fertilizers in relation to the two organic fertilizers and dairy farmer production villages and Rs.2,926,829 for the completion of work on the ground floor of a building located on a land owned by the Kaduwela Municipal Council for the promotion activities of the society including the sale of dairy products. However it was observed that these two buildings are not being used for the proposed purpose by the end of the year under review due to the failure of those projects.

The production of organic fertilizer, which was the purpose of construction of the building was collapsed due to the crisis situation in the country at that time and due to protests, and due to the disruption of the promotion activities of dairy products and sales, the beneficiaries turned to other jobs. Nevertheless, that the two buildings constructed under the development of public infrastructure related to the two production villages will be used for holding committee meetings and general meetings of Saubhagya Production Village Societies and also for the office work of Development Officer and Samurdhi Development Officer in-charged of domains. In related to the completion of the remaining works, the agreement has been received to deploy to the general fund of the Kaduwela Municipal Council and the necessary follow-up activities will be carried out to make the Saubhagya Product Program successful.

The follow-up should be done regarding not achieving the desired objective by the projects and to make the project in to operational condition.

3.4 Delays in the Execution of Projects

Audit Observations	Comments of the Accounting Officer	Recommendation
<p>Although the construction of a building for the Homagama Divisional Secretariat has been assigned to a contractor in January 2017, the contract with the contractor was canceled in July 2018 due to the construction being ceased midway and the completion of construction had been handed over to a new contractor in April 2021. Nevertheless, although Rs.271,786,566 had been spent on the construction work by 31 May 2024, the construction work had not been completed as it could be used for the work of the Divisional Secretariat. It was also observed that Rs.180, 188, 57.5 and 43.5 million respectively had not been utilized out of the provisions allocated in the years 2018, 2019, 2020 and 2023 for the construction activities.</p>	<p>Currently, most of the work on the first floor and second floor has been completed and a limited portion of work including getting the electricity connection is to be completed. The Technical Evaluation Committee and the Ministry Procurement Committee held a meeting on 07 May 2024 in this regard under the chairmanship of the Secretary of the Ministry of Public Administration, and that it was agreed to complete the work for the use of the first and second floors of this building within a month.</p>	<p>The construction work of the building should be completed without delay and taken into use.</p>

3.5 Losses and Damages

Audit Observations	Comments of the Accounting Officer	Recommendation
<p>(a) It was observed that the receivable amount of overpaid pension, gratuity and allowance was Rs.17,350,169 as at 31 December 2023 to 143 pensioners by 13 Divisional Secretariats due to various reasons such as non-adherence to the pension circulars and pensions have been paid to deceased pensioners. Of that amount, Rs.15,302,073 was payable for less than 5 years, Rs.2,001,945 for 5 to 10 years and Rs.46,150 for more than 10 years. Furthermore, the total amount of Rs.1,041,700 remained</p>	<p>That the audit observations are accepted. A part of this Rs.17,350,169 amount will be recovered and the amount of Rs.46,150 pertains to the Padukka Divisional Secretariat among the charges for more than 10 years, and that the recovering has been suspended due to the death of the pensioner and that the reports prepared according to the F.R. 104 were forwarded to the Pensions Department.</p>	<p>The overpaid pension should be recovered immediately and formal investigation should be conducted and action should be taken against those who responsible for the overpayment.</p>

unrecovered due to the death of 05 pensioners who were collecting overpayments payments related to Sitawaka and Maharagama Divisional Secretariats.

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| (b) | To recover the overpaid pensions of Rs.5,506,152 and Rs.999,256 respectively related to 87 and 3 deceased pensioners in relation to Kaduwela and Kasbewa Divisional Secretariat Offices as the pensions were credited to their bank accounts even when it was confirmed that the pensioners had died remained with impossible to recover. | That the audit observations are accepted. | The information of deceased pensioners should be updated timely and the amount should be immediately recovered from the parties who have taken money from the bank. |
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3.6 Un-economic Transactions

Audit Observations

Although 124 societies had been registered under the Grama Shakti People program, which had been provisioned under the President's office expenditure head and implemented at the Divisional Secretariat level in 2018 and 2019, 88 of them remained inactive as at 31 December 2023, the balance of Rs.35,064,906 in the bank accounts as Rs.30,773,717 in the Grama Shakti Samiti parent account and Rs.4,291,189 in the microfinance account on that day related to those societies had not been used for effective work.

Comments of the Accounting Officer

The Gram Shakti People Program was implemented through the Gram Shakti Office under the President's Office expenditure head. These Grama Shakti societies were registered in the company registrar's office and although the provision was made for initial society registration fees and running the Grama Shakti programme as informed by the Grama Shakti office, no provision was made for renewal of registration or for running the societies later. That these societies have not received instructions regarding the actions to be taken regarding the balances in the respective Grama Shakti parent accounts and microfinance accounts.

Recommendation

The program should be implemented effectively by utilizing the money under proper instructions and program.

3.7 Management Weaknesses

Audit Observations	Comments of the Accounting Officer	Recommendation
(a) The 34, 120 and 231 pension files respectively had been misplaced in the Ratmalana, Kaduwela and Maharagama Divisional Secretariat offices during the sample audits regarding the payment of pensions. When the files were misplaced, under which officer was in charge and reasons to misplace had not been revealed.	That the audit observations are accepted and temporary files have been prepared and forwarded to the Pension Department and that some pensioners who have been transferred from other Divisional Secretariats under the process of pension decentralization have been transferred through the data system without files.	Internal control over the maintenance and security of pension files and documents should be strengthened and a formal investigation should be carried out for misplaced files.
(b) The payment of pensions of 81 pensioners as 06, 36 and 39 respectively in the years 2021, 2022 and 2023 had been temporarily suspended due to not submitting life certificates by the pensioner related to the Maharagama Divisional Secretariat. During the sample audit conducted on the said pensioners, the pension had been overpaid for 02 deceased pensioners for 07 months each and 15 months for one pensioner.	Out of the 81 pensioners whose pension payment was temporarily suspended due to non-submission of life certificates, the details of 35 have been found so far and as two of the 03 dead pensioners have money in their bank accounts, money should be brought in and that the guarantors of the other who have no money in the bank was informed to pay money.	Action should be taken to minimize the chances of overpayment of pensions by following-up of pensioners who have not been given life assurances without delay.
(c) The Ratmalana Divisional Secretariat did not maintain a register of unauthorized encroachment/settlement of the state land within the area of authority. Although it was revealed that 0.31 hectares of land was being occupied by 03 individuals and a private company according to the file submitted to the audit, the Divisional Secretariat had not taken any actions to get possession.	That a register is currently being maintained on unauthorized encroachment/settlement of the state land by and proceedings are being taken to obtain the possession.	People who are encroaching on state land should be dealt with legally and take possession of those lands.

4. Achievement of Sustainable Development Goals

Audit Observations	Comments of the Accounting Officer	Recommendation
The progress of 187 indicators under 12 sustainable development objectives related to 32 divisions had been stated under the performance of achieving the sustainable development objectives in the annual performance report of the year 2023 that the sustainable development objectives had been achieved, of which, the progress of 18 indicators was less than 50 percent and the progress of 34 indicators was between 50 percent to 74 percent.	The works of 03 Divisional Secretariats related to the repair of electrical systems have not been started, there is no relevant provision, entrepreneurs are not coming forward for investment due to the increase in bank interest rate, and since it is a project update program related to the land handling division, it is to be completed in the year 2024.	Actions should be taken to achieve sustainable development goals for sustainable development.

5. Good Governance

5.1 Internal Audit

Audit Observations	Comments of the Accounting Officer	Recommendation
The Internal Audit Division had issued 42 audit queries related to the District Secretariat and Divisional Secretariats as at 31 December 2023 and it was only 50 percent of the expected amount according to the audit plan.	That the audit observations are accepted. That the officers were instructed to work towards achieving performance as per internal audit plan from the year 2024 onwards.	Audit plan should be followed.

6. Human Resource Management

Audit Observations	Comments of the Accounting Officer	Recommendation
(a) The total approved number of employees for the District Secretariat was 1,423 and the actual number of employees was 1,511 as at the end of the year under review. There was a surplus of 271 vacancies and 359 Development Officer positions as on that date. There were 121 vacancies in the number of vacancies for the	There was a surplus of these development officers according to the instructions given by the Ministries of State Administration, Provincial Councils and Local Government regarding the permanent employment of development officers who have been directed to training under the	A formal study should be conducted and arrangements should be made to revise the approved staff and/or to fill the relevant vacancies.

positions of Grama Niladhari who render direct services to the public.

unemployed graduate's employment program.

That the acting appointments have been made for the domains related to the vacant Grama Niladhari positions and performance of duties or acting appointments will be made in relation to other vacancies.

- (b) It was observed that there are 16 officers who interdicted from work for various reasons in 08 Divisional Secretariats between the year 1997 and 2023, and the investigations regarding those officers have not been completed even though more than 10 years have passed since the interdiction of 09 of them.
- That a group of officers have been interdicted for more than 10 years and investigations will be completed against them.
- Investigations related to the interdicted officers should be completed.
- (c) According to the annual transfer policy for officers in the combined services, although it was stated that officers who have completed more than 05 years in the same service station are subject to transfers, the officers whose service period exceeded 05 years by July 2023 and September 2023 were 96 and 50 respectively in Kesbewa and Kaduwela Divisional Secretariats. It was observed that 8 and 44 officers have been working in those offices for more than 10 years among them.
- That the names of all the officers above 05 years related to the annual transfer information have been prepared separately according to the positions and forwarded to the Director of Combined Services.
- Actions should be taken to provide information about officers who are subject to annual transfers.
- (d) Although a development officer who was attached to Kesbewa Divisional Secretariat and approved for unpaid foreign leave from 04 September 2019 was supposed to report back to work on 04 September 2022, it had not been act accordingly. Accordingly, although a notice of vacation of post was issued to her, the penalty amount of Rs.675,136 that should be recovered by the government for not reporting back to work in accordance with Clause IV of the agreement signed with the officer on 20 August 2019 in
- That the officers were instructed to collect the penalty amount.
- Action should be taken to charge the penalty amount by proceeding with the provisions of the Establishment Code.

accordance with the 10 Appendix of Section XII - 16:5 of the Establishment Code had not been charged.

(e) Public Administration Circular No. 02/2018 dated 24 January 2018.

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| i. | Despite the District Secretariat has not identified the diploma courses/post-graduate courses expected to be provided to the officers in implementing the Human Resource Development Plan according to section 6.4 of the circular, Rs.564,000 had been incurred during the year under review for three officers to study diploma courses and post-graduate courses under the staff training expenses. | That the attention will be given to the audit observations in preparing the human resource development plan for the year 2024. That these three officers were referred for a diploma course at the Sri Lanka Development Administration Institute with the intention of creating a resource person with the aim of training district officers and that it was a postgraduate course to be done as per the service minutes. | Attention should be paid to the training requirements specified by each employee/officer while preparing the human resource development plan according to the circular provisions and should not be acted apart from that. |
| ii. | The preparation of training plan and program implementation of the district secretariat had not been done to ensure that every member of the staff receives at least 12 hours of training opportunities per year for the development of human resources according to section 6.1 of the circular. | That the human resource development plan has been prepared for the year 2024, that the training programs will be implemented according to that plan and progress will be made quarterly. | The training requirements plan should be prepared and the programs should be implemented according to the circular provisions. |