

Head 277 – Monaragala District Secretariat

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Head 277 – Monaragala District Secretariat for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance for the year then ended and cash flow statement 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 – Monaragala was issued to the 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 relevant to the District Secretariat was issued to the Accounting Officer on 30 May 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 Monaragala District Secretariat as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for 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) 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 the Financial Statements

1.6.1 Accounting deficiencies

(a) Non Report of damages and losses

Audit Observation	Comment of the Accounting Officer	Recommendation
Although there was a loss of Rs.9,864,197 due to the lightning strike to the Monaragala District Secretariat building on 17 October 2023, the building, electrical system and computers and accessories were damaged, but it shown as Rs.7,826,000 in the schedule of Losses and omissions in the financial statements of 2023. As a result, the damages and losses were understated by Rs.2,038,197 in the financial statements of the year under review.	Accept I will take actions to document it	Damages and losses should be accurately assessed and included in the financial statements.

(b) Property, Plant and Equipment

Audit Observation	Comment of the Accounting Officer	Audit Observation
(i) As at 31 December 2022, the property plant and equipment was Rs.2,403,558,971, but the opening balance of the reviewed year was Rs.2,080,222,407 and due to this the opening property plant and equipment balance and the property plant and equipment reserve had been understated by Rs.323,336,564.	Accept	Accounts should be prepared correctly.
(ii) Office buildings, land, government houses, communication equipment, computers and accessories, wooden furniture, agricultural equipment and electrical equipment belonging to the Madulla Divisional Secretariat amounting to Rs. 106,867,541 as on 31 December of the year under review were not shown under property, plant and equipment in the statement of financial position. Therefore, property, plant and equipment and property, plant and equipment reserve were understated at that value.	Accept	Should be accounted properly

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| (iii) | As at 31 December of the year under review, 05 passenger vehicles totaling Rs.33,500,000 and 23 agricultural vehicles totaling Rs.25,380,000 owned by the District Secretariat were not accounted under property, plant and equipment. As a result, the property and equipment and the property and equipment reserves were understated by Rs.58,880,000 in the statement of financial position. | Accept | Arrangements should be made to account for the value of all vehicles owned by the District Secretariat. |
| (iv) | As at 31 December of the year under review, the government houses built in the Wellawaya and Thanamalvila Divisional Secretariats and the Administrative Officer Quarters owned by the Monaragala Regional Secretariat and the land on which it is located were assessed and that value had not been included in the statement of financial position as at 31 December of the year under review. | Accept | The value of the apartments should be assessed and included in the financial statements. |

(c) Non-availability of Audit Evidence

Audit Observation	Comment of the Accounting Officer	Recommendation
(i) The schedules for the total value of Rs.341,877,791 for office equipment, computers and accessories, electrical equipment, communication equipment, agriculture and livestock equipment, wood furniture equipment and machine equipment listed under property, plant and equipment in relation to 11 divisional secretarial offices in Monaragala district had not been submitted to the audit.	Software copies of Boss Report obtained by New Cigas program will be submitted.	Schedules should be submitted.
(ii) Although additions of Rs.6,900,000 and withdrawals of Rs.10,220,000 had been made to the opening balance of property, plant and equipment as per Forms SA 82 of the treasury in the year under review, written evidence had not been submitted to the audit to confirm them.	The double counting errors that occurred in the District Secretariat and Divisional Secretariat have been corrected.	Schedules should be submitted for removals and additions.

- (iii) The District Secretariat had spent Rs.3,513,127 to distribute 30,283 bags of food to low-income families in Monaragala district and according to the instructions of the Ministry of Financial, Economic Stabilization and National Policy, the selection of food security minimum low-income family units should be done under 11 criteria. But evidence was not submitted to the audit to confirm the correctness of the determinants used in selecting 30,283 beneficiaries.
- A number of 5-10 papers per domain was used, so information was not collected in the District Secretariat.
- While selecting the beneficiaries, they must submit evidence to ensure their suitability.

2. Financial Review

2.1 Utilization of provisions provided by other Ministries and Departments

Audit Observation	Comment of the Accounting Officer	Audit Observation
(a) Kovul ara Ceramic Village was established in the year 2014 with the aim of uplifting the dying ceramic industry of Sevanagala Divisional Secretariat, and Rs.4,187,281 had been spent on 06 projects in the years 2021 and 2022 under the Rural and Traditional Industrial Villages Integrated Development Program of the National Craft Council, so far as at 31 December of the reviewed year, the desired objectives of the project had not been achieved.	From the year 2015 to the year 2019, the attention of a responsible official has not been referred. Future programs have planned to be implemented by contacting an entrepreneur nominated by the Ministry of Industrial Development.	Actions should be taken to achieve the objectives of the project.
(b) According to paragraph 02 of Section 07 of the Samurdhi Development Department circular No.2018/07 dated 02 July 2018, fixed deposits should be made according to the percentages of the maximum investment portfolio, but Samurdhi Prajamula Banks of 09 divisional secretariats of Monaragala district had been deposited Rs.1,124,670,498 as 218 fixed deposits in state banks. But as of 31 December of the year under review, Samurdhi Prajamula Bank had lost Rs.10,180,800 due as interest income due to non-investment in banks that pay a maximum interest rate.	Instructions are given to follow the procurement process and invest.	Investments should be made to get maximum benefits

- (c) i. Although the loans given under the revolving credit programme by the Grama Shakthi Janatha Organization should be paid in 10 monthly installments, as of 31 December 2019, the total amount of Rs. 4,753,171, was still to be charged as outstanding loan of Rs.4,338,842 and the outstanding interest of Rs. 414,329 for the revolving loan of Rs.11,015,879 given by 07 regional secretariats from the year 2010 to the year 2019. Actions are being taken to recover outstanding loans. Arrangements should be made to recover the outstanding loan immediately.
- ii. Although according to Saubagya Development Bureau Circular No. SDB/SPY/GS/2022/2022 dated 28 June 2022, the money available in active Gramashakti Mother Societies can be used for the microfinance loan program for the improvement of essential infrastructure and other programs required by the society members, Rs.84,169,263 funds as Rs.77,515,991 in mother societies and Rs.6,653,272 in micro-finance accounts, remained unused in the 125 societies under the Gramashakti Janata Movement in the district. While Gramashakti Janatha Samithi is inactive, officers are working to utilize the funds effectively. Funds in the accounts should be used for profitable purposes.
- (d) Under the Small Scale Agribusiness Participation Program of the Ministry of Agriculture, Irrigation and Rural Development, the contract for the construction of a peanut processing center for the Weheraya Ranliya Entrepreneurship Development Foundation was awarded to a rural elders' organization on October 14, 2020 at a value of Rs.1,925,569 and although the building constructed by the Regional Secretariat had been handed over to the Ranlia Entrepreneurship Foundation on 19 June 2023, it had not been used for its intended purpose by 31 December of the year under review. The Small Scale Agribusiness Participation Program is responsible for the implementation of this project. Arrangements should be made to use the center for purposeful work.

2.2 Non-compliance to Laws, Rules and Regulations

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

	Observation		Comment of the Accounting Officer	Recommendation
	Reference to Laws, Rules and Regulations	Value Rs.		
(a)	Establishment Code of the Democratic Socialist Republic of Sri Lanka			
(i)	Section 6.1 of the Paragraph XIX	-	Although the lease period of all the houses other than the houses reserved for a certain position should end in 05 years, officers who were residing in 05 government houses related to the district secretariat and 02 divisional secretariats have settled in the respective houses after the contract period has expired. So, it was not possible to provide house to the officers who met the qualifications out of the 44 officers on the waiting list,	I will arrange to take over the 05 quarters as soon as possible. Actions should be taken according to the provisions of the Establishment Code.
(ii)	Section 04 of the Paragraph XXIV of the Establishment Code	1,737,408	According to the statement of advance accounts of government officers, even though a period of time ranging from 02 years to 20 years had passed from 10 suspended, resigned, deceased and retired officers as at 31 December of the year under review, actions had not been taken to recover outstanding loan balances.	Recovery has been delayed due to various deficiencies. Actions should be taken according to the provisions of the Establishment Code.

- (b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka

Financial Regulation 571	49,099,014	Deposits that have exceeded 02 years from the date of deposit should be regulated, but the deposits related to the District Secretariat and 07 Divisional Secretariats had not been regulated by 31 December of the year under review.	Deposits beyond 02 years are not regulated.	Deposits exceeding 02 years should be identified and regulated.
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2.3 Transactions of Fraudulent Nature

Audit Observation	Comment of the Accounting Officer	Recommendation
(i) In the year 2013, Rs.850,000 was paid to two beneficiaries as land acquisition advance for 03 plots of land that had been acquired under the Umaoya Development Project in Wellawaya Divisional Secretariat until the main assessment was received and on 04 December 2014, the main assessed value of those plots was determined as Rs.1,350,000 and on 09 February 2015, the full assessed value of Rs.1,350,000 had been paid without deducting the advance amount paid in 2013. Accordingly, case M11836 was filed in the Wellawaya District Court on November 19, 2018 to recover the overpaid amount of Rs.850,000, but as of December 31, 2018, 08 years had passed, but it was not possible to recover the amount. Accordingly, no actions had been taken to recover the relevant amount from the responsible officers who made the payments.	Departmental inquiry is going on and I will submit the final report soon.	The overpayment should be recovered. Disciplinary action should be taken against the officers responsible for overpayment.

- (ii) A committee of 04 members had been appointed to dispose of two vehicles belonging to the Siyambalanduwa Divisional Secretariat, and due to the fact that the two vehicles were valued at a very low value of Rs.40,000 and Rs.150,000 respectively, the committee members and the officer-in-charge aimed to cause an economic loss to the government. It was observed during the audit that it had been done deliberately.
- Accept
- An inquiry should be conducted regarding the valuation and appropriate action should be taken.

3. Operating Review

3.1 Failure to Perform Duties

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) According to the sub-section 1.3.2 Paragraph (e) of circular No. 2008/04 dated 20 August 2008 of the Commissioner General of Lands and section 03 of circular no. 2008/04(1) dated 03 February 2020, although the permits should be prepared and given to the applicants within 03 months from the last date of calling for the applications for selecting suitable persons for obtaining government land, 11 Divisional Secretariats had been taken a period of 01 to 05 years to grant permits to 1,826 beneficiaries.	Although days were used for land duties, they were not implemented properly and the documents forwarded to the Provincial Land Commissioner have been delayed due to returns on various defeciciencies.	Issuing License for government land should be done without delay.
(b) Rs.116,517,935 due from 30 beneficiaries as long-term tax from 1995 to 2023 related to 05 divisional secretariat divisions of Monaragala district had not been collected by 31 December of the year under review.	A specific program has been prepared for tax recovery and tax defaulter's tax approval will be canceled and the government will take ownership of the land.	Arrangements should be made to recover the long-term tax due.

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| (c) | Since the year 2015, 79 unauthorized captures of government land had been reported in 04 divisional secretariat divisions of Monaragala district. for that, the responsible officers of the divisional secretaries had not been taken legal actions to implement the eviction orders or to take back the possession. | Grama Niladarees have been instructed to submit reports on illegal acquisitions. | Arrangements should be made to implementation of eviction orders or take back the possession. |
| (d) | In relation to 59 government land acquisitions in 09 Divisional Secretariat Divisions of Monaragala District, the acquisition process had been taken from 03 years to 48 years, but even by 31 December of the year under review, the acquisition process could not be completed. | There has been a delay due to having to re-study very old files and the applicants being alive and not. | Action should be taken to make the government land acquisition process efficient. |
| (e) | Although 34 annual licenses at the value of Rs.5,594,500 had been issued to 34 beneficiaries of the Madulla Divisional Secretariat from the year 2019, an amount of Rs.4,529,750 was still to be charged by 31 December of the year under review. | Buyers are informed by letters and phones to make payments. | The purchase price should be charged efficiently. |

3.2 Not getting the expected Outcome

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) During the examination of 110 selected Samurdhi beneficiaries in 11 Divisional Secretariat Division of Monaragala district, they had been receiving Samurdhi benefits for a period of 08 to 28 years. and at present, even though the beneficiaries are entitled to Aswesuma benefits, the public officers as well as the beneficiary have not been able to end their poverty and uplift the economy by 31 December of the year under review.	There is no opportunity to uplift the economy based on individual reasons.	Actions should be made to uplift the economy of the beneficiaries without relying on the benefits constantly.

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| (b) | 955 equipment units as 936 plastic chairs, 04 cupboards, 03 Singer sewing machines, 08 garden umbrellas, 01 grass cutter machines and 03 water filters worth Rs.1,064,219 received by 04 Divisional Secretariats under various programs from 2020 to 2022, had been retained in warehouses without distribution to the beneficiaries as at 31 December of the year under review. | I will arrange to distribute the goods promptly. | Actions should be taken to distribute the goods received under various programs to the beneficiaries promptly. |
| (c) | Under the Prosperity Production Village program implemented in 2021 and 2022, Rs.5,214,849 had been spent for the implementation of an agricultural seed production project in 03 Grama Niladari domains of Sevanagala Divisional Secretariat Division, and no one in the production village had not been taken action to produce seeds. | Accept | Seed certification should be implemented successfully. |

3.3 Delays in Fullfillment of Project

Audit Observation	Comment of the Accounting Officer	Recommendation
A total of Rs.21,000,000 had been paid to 13 selected beneficiaries for resettlement due to floods, landslides and high risks in the years 2019 and 2020 in 02 Divisional Secretariat Divisions, but the resettlement had not been done by 31 December of the reviewed year.	The beneficiaries have not been able to complete the project due to various reasons.	Action should be taken immediately to beneficiaries move out from the risk areas.

3.4 Annual Performance Report

Audit Observation	Comment of the Accounting Officer	Recommendation
Although Rs.21,960,000 had been spent on the land surveying project in Kabilitta area of Siambalanduwa Divisional Secretariat as of December 31 of the year under review, the progress of the project was not included in the annual performance report presented by the District Secretariat.	I am taking action to include it in the annual performance report.	Arrangements should be made to include it in the 2023 annual performance report.

3.5 Procurements

Audit Observation	Comment of the Accounting Officer	Recommendation
According to sub-section 1.2.1.4 of the Government Procurement Guidelines dated 27 January 2006, the procurement process should be followed with the aim of providing maximum economic benefits, as a result of incurring minimum costs with high quality, but without doing so, Rs. 8,711,734 had been spent for the purchase of equipments and materials under the World Food Program by the District Secretariat and Thanamalwila Divisional Secretariat.	Committee approval has been obtained.	The procurement process should be followed.

3.6 Assets Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although in terms of 770(4) of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka, dilapidated and unusable vehicles in government ministries should be identified and disposed, 05 vehicles belonging to the District Secretariat, which had been identified to dispose for a long time, its had not been disposed as at 31 December of the year under review,	I will implement further actions regarding 05 vehicles.	Action should be taken to speed up the process of disposal of vehicles.
(b) 13 vehicles belonging to the District Secretariat and 03 vehicles whose ownership was not confirmed had not been driven for about 04 years and due to the delay in taking action to repair and use or dispose of those vehicles, the economic value of the vehicles had decreased and the government had lost the revenue that could be collected.	Further action will be taken.	It should be repaired and used or disposed promptly.

3.7 Losses and Damages

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>According to the Financial Regulation 104 (4) of the Democratic Socialist Republic of Sri Lanka, the final inspection report must be submitted within 03 months from the date of the loss, although a loss of Rs.664,400 had been incurred due to the accident of the vehicle belonging to the Wellawaya Divisional Secretariat on 11 November 2020, as on 31 December of the year under review, the final inspection reports had not been submitted and the losses had not been shown in the financial statements as on 31 December of the year under review too.</p>	<p>I will take further action after receiving the committee reports.</p>	<p>Arrangements should be made to include damages and losses in the financial statements as per the financial regulations.</p>

3.8 Management Inefficiencies

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) An additional amount of Rs.12,636,910 had been paid as pension to 50 beneficiaries in 10 regional secretariat divisions of Monaragala district from the year 2020 to the year 2023, and an amount of Rs.7,327,607 was still due as at 31 December of the year under review..	According to Pension Circular No. 9/2008 and Pension Instruction Letter No. 6/2019, more pensions have to be paid.	Action should be taken to recover the overpayment.
(b) Under the 2022/23 Maha season government rice purchase process, 10 divisional secretaries spent Rs.1,049,189,326 and bought 9,335,360 kilograms of rice and converted it to rice and distributed to the beneficiaries, and the beneficiary selected basis prepared by 04 divisional secretaries had nor been confirmed in this process. Also, in 04 Divisional Secretariat Divisions, rice was distributed to other lists other than the regular lists, and in 02 Divisional Secretariat Divisions, the first round of rice distribution lists were changed in the second round.	Accept.	Beneficiaries selected foundation should be submitted to the audit. Further, regular name registers should be prepared and appropriate steps should be taken regarding changes in name registers.

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| (c) | During the distribution of rice to the selected beneficiaries in the 2022/2023 Maha season, the transactions amounting to Rs.466,693,364 in 05 Divisional Secretariats could not be satisfactorily audited due to the non-submission of signature documents worth Rs.4,976,460 for audit. | Accept | Signature documents related to rice distribution should be submitted. |
| (d) | The administrative officer quarters No. 04 belonging to the Monaragala regional secretariat was given to former parliamentarians and ministers for running a coordination office from 2003 to 2015 and house rent Rs.356,400 and water fee Rs.33,591 which should have been collected for those periods, totaling Rs.389,991, had not been collected by December 31 of the year under review. | Accept | Arrears of house rent and water charges should be recovered immediately. |
| (e) | The arrears of house rent due from 24 officers of the District Secretariat from 2016 to 2018 were Rs.496,375 as on 31 December of the year under review and Rs.415,998 had not been recovered from 21 officers due to the retirement and transfer as on 31 December of the year under review. | Accept | Arrears of house rent should be recovered immediately. |

4. Achieving Sustainable Development Goals

4.1 Identifying the Sustainable Development Goals

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>In the examination of the readiness to reach the goals and targets to be achieved according to the Sustainable Development Agenda 2030 of the United Nations Organization's, the District Secretariat had not been referred proper attention to the 2030 Agenda for Sustainable Development in the year 2023 and although 06 sustainable development objectives were identified based on the allocations made during the year, proper attention had not been referred to 11 objectives according to the Sustainable Development Agenda 2030.</p>	<p>Various problems were faced in achieving the goals.</p>	<p>Sustainable development goals and targets should be identified and action should be taken to achieve them.</p>

4.2 Progress of achieving the Sustainable Development Goals

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Although the mission of the institution is to fulfill the needs of the people efficiently, fairly, justly and amicably through a well-coordinated and effective management of resources and institutions with a good plan in line with the government policy for sustainable development so that the district and its people contribute to the national development, the Monaragala District Secretariat had not been achieved the following Performance indicators.</p>		
<p>(a) The progress of the indicators was at the lowest level as the progress of the legalization of tea land ownership for the New Village, New Country program is 50 percent, the progress of preparing permits for land related to the district land sector is 22 percent, the progress of preparing grant papers for land is 1 percent, the progress of preparing long-term tax permits is 7 percent, the progress of preparing free grant papers is 17 percent. the progress of the land allocation for government institutions is 24 percent and 42 percent of the progress of providing solutions to land problems.</p>	<p>It was not possible to get the relevant progress due to the delay and inability to get the agreement of the government institutions, and the large number of measurement requests had been forwarded.</p>	<p>Barriers to developing performance indicators should be identified and action should be taken to win.</p>
<p>(b) The progress of youth agricultural entrepreneurship development is 55 percent, The progress of foreign employment promotion in the foreign employment promotion sector is 63 percent, the progress of providing quality inspection reports and standard certificates under the development activities is 52 percent, the progress of promoting new products is 10 percent, and Under the Tourism Promotion Unit, the progress of infrastructure development at tourist attractions was 10 percent, and attention had not been referred to raising those performance levels.</p>	<p>Lack of professional qualifications, lack of financial capacity, and lack of language proficiency have become problematic in achieving goals.</p> <p>Decreasing the quality of goods in relation to the Vidatha development activities, Inability to bear additional financial costs to producers,</p>	<p>Barriers to developing performance indicators should be identified and action should be taken to win.</p>

Lack of provision for infrastructure development at tourist attractions, have caused

5. Human Resource Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) According to Public Administrative Circular No. 18/2001 dated 22 August 2001, every officer who has served in the same working place for a maximum period of 05 years should be given transfers to allow them to work in other working place, but 30 officers working in the Monaragala District Secretariat and the 731 officers working in the 11 Divisional Secretary Offices had been working at the same workplace for a period of 06 to 33 years as of 31 December 2023.	Arrangements are being made to implement the transfers in the year 2024.	Officers whose service period exceeds 05 years should be transferred.
(b) As of 31 December 2023, there was a shortage of 27 officers in relation to 14 posts in the district secretariat and a surplus of 34 officers in relation to 01 posts, a shortage of 148 officers in relation to 14 posts in 11 regional secretariats belonging to Monaragala district, and a surplus of 191 officers in relation to 02 posts.	Accept	Action should be taken to balance excesses and deficiencies.