

Head 219 – Sport Development Department - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 219 - The audit of the financial statements of Sport Development Department for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024, 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 summarized reports on the financial statements of the Sport Development Department to be submitted in terms of the paragraph 11(1) of the National Audit Act No. 19 of 2018 which contained my comments and observations was submitted to the Accounting Officer on 26 June 2025. The annual detailed management report of Sport Development Department to be submitted in terms of the paragraph 11(2) of the National Audit Act No. 19 of 2018 was submitted to the Accounting Officer on 25 June 2025. This report will be presented to the Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

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 Sport Development Department as at 31 December 2024, and its financial performance and cash flows and on all the materialities in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters describe in paragraph 1.6 of this report.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

1.3 Emphasis of Matter – Basis for preparing Financial Statements

The attention is drawn to the Note 1 related to the Financial Statements which describes the basis of preparing these financial statements. The financial statements have been prepared as per the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 for the requirement of the Sport Development Department, General Treasury and the Parliament. Consequently, these financial statements may not be suitable for other objectives. My report is only for the use of the Sport Development Department, General Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibilities of 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 the Financial Regulation 150, 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 amended on 21 February 2025 and for such internal control as Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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 Department and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carry out.

1.5 Auditor's Responsibility for 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 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- Evaluate the structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, 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.

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.

1.6 Comments on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Reconciliation Statement on the Public Officers' Advance Account

	Audit Issue	Comments of the Accounting Officer	Recommendation
(i)	A difference of Rs. 166,800 was observed between the total receipts and payments shown in the Advance B Account and the receipts and payments to government officers shown in the computer printed reconciliation statement of the Treasury.	It is informed that the proceedings will be done ensuring no occurrence of shortcomings in the future.	The steps should be taken to prepare accounts correctly.
(ii)	The balance of the Government Officers' Advance Account as per the Treasury books as at 31December 2024 in the ACA-5 form included in the financial statements had been included as Rs. 37,919,916. However, the corresponding balance as per the Treasury SA 52 form had been indicated as Rs. 37,882,016. Accordingly, a difference of Rs. 37,900 was observed between the closing balance shown in the departmental books and the balance as per the Treasury SA 52 form.	It is kindly informed that this adjustment could not be corrected in the preparation of the financial statements, and the balance shown related to the Advance "B" Account is correct.	The steps should be taken to prepare accounts correctly.
(iii)	The total of the outstanding balances as per the Advance "B" account was Rs. 706,855. Out of this, the outstanding balance of Rs. 222,435 between the years 1-3 had not been properly recovered to date from four officers who had left the service.	It is informed that the steps will be taken to recover this loan balance.	The actions should be taken to recover the outstanding balances.

(b) Property, Plants and Equipment

Following deficiencies were observed when accounting the Property, Plants and Equipment.

Audit Issue	Comments of the Accounting Officer	Recommendation
(i) According to the financial statements presented by the Department as at 31 December 2024, the total fixed assets value was Rs. 4,011.78 million, and a sum of Rs. 3,519.49 million, equivalent to 88 percent, had been identified as works in progress. However, the Department had not taken steps to identify and account the value of the completed projects in the said works in progress balance. Further, 10 projects worth Rs. 682.62 million that had been completed and handed over to other government institutions and schools by the Department has also been included in the works in progress balance, and no actions had been taken to identify and formally hand over those projects to the said institutions and to remove those from the financial statements of the department after being included in the accounts.	It is informed that the required steps will be taken to transfer the value of constructions; to be handed over to other government institutions and schools, to those institutions in the future.	The steps should be taken to identify and account the completed projects and to make adjustments on the projects assigned to other government institutions and schools.
(ii) While the Torrington Hockey Stadium and the Matala Hockey Stadium constructed by the Sports Development Department several years ago had not been accounted as assets, the expenses of Rs. 154.19 million and Rs. 165.7 million had been incurred in the year 2024 respectively for the improvement of these stadiums.	These hockey stadiums have been built many years ago and have not yet been taken over by the department.	The non-financial assets should be identified and accounted correctly.

(c) Advance Account Balances

Following deficiencies were disclosed when accounting the balances of the advance accounts as at the end of the year.

Audit Issue	Comments of the Accounting Officer	Recommendation
The Department had not taken steps to recover a balance of Rs. 5.68 million from the advance amount given in the year 2020 for the indoor sports complex project of Kalmunai Sports Complex even by the end of 2024.	It is informed that these adjustments could not be done by mistake during the preparation of the final accounts, and the steps will be taken to correct this in the year 2025.	The appropriate adjustments should be made in the financial statements in respect of settling the advance payments.

(d) Lack of Audit Evidence

The audit evidence on the following transactions had not been presented.

	Audit Issue	Comments of the Accounting Officer	Recommendation
(i)	Although a sum of Rs. 3,670,000 had been paid to 193 athletes; including 03 national associations or federations of sports, and the recommendations of the appeal committee, as the nutrition allowance for athletes under the Kreeda Shakthi National Program, the signatures to prove that the athletes obtained that money or a confirmation on the bank transfers to the relevant accounts had not been presented.	No comment has been made.	The certifications to the effect that the money was remitted to the relevant athletes should be submitted for the audit.
(ii)	Even if an amount of Rs. 3,924,587 had been spent on the procurement of services including accommodation facilities, sanitation services, food and beverages, certificates, medals and trophies to the competitors for the Indo-Sri Lanka Rowing Tournament held in the year 2024, the relevant bills or the	No comment has been made.	The actions should be taken to present the relevant documents for verification.

invoices were not submitted to the audit. Further, the expenditure incurred for obtaining the foods provided by the Navy for the tournament was a sum of Rs. 1,598,887, and a list with details of the athletes, officials and coaches who obtained the facilities or any relevant document to confirm the participation was not submitted for audit.

2 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 regarding on the financial statements of the preceding year had been implemented.

Reference to the paragraph related to the preceding year	Recommendation not implemented	Paragraph Reference of this report
1.6.3 (b)	The recommendation that the assets already completed and are in the works in progress balance should be transferred to the relevant party and removed from the financial statements after being properly accounted.	1.6.1.1 (a)

3. Financial Review

3.1 Expenditure Management

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Since the estimates had been prepared without a proper forecast and a rational basis adhering to the provisions set out in the Financial Regulations 50 of the Democratic Socialist Republic of Sri Lanka, the provisions of	Even if these needs had been identified, this provision has remained as the department does not have sufficient staff to carry out this process through a formal methodology.	The estimates should be prepared with proper forecast and a rational basis.

Rs. 3,500,000 allocated in the annual estimates for 03 objects had been completely saved without any utilization, and as over-provisions has been made for another object (Cleaning and Sanitation), 80 percent of the said provision had been transferred to another object.

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| <p>(b) Although it had been reported to the audit that an amount of Rs. 288.92 million had been given to national associations or federations of sports during the year under review, it had been unable to follow up and verify about not recording the money given to the federations including the Sri Lanka Hockey Federation and the Sri Lanka Squash Federation correctly in those associations.</p> | <p>It is kindly informed that it was noted to carry out a follow-up to see whether the funds provided to national associations or federations of sports are properly accounted in those associations or federations of sports.</p> | <p>The follow-ups should be carried out on whether the money given to national associations or federations of sports is accounted.</p> |
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3.2 Entering into Liabilities and Commitments

Audit Issue	Comments of the Accounting Officer	Recommendation
According to the information presented to the audit, the balance amount of Rs. 4,496,780 to be paid to the contractor of the Torrington Hockey Stadium, and the amount of Rs. 48,365,310 to be paid to the Matale Hockey Stadium had not been identified as liabilities in the account books of the department.	As an estimate for the additional works of this contract had not been received as of 31 December, the liabilities could not be accounted.	The actions should be taken to adjust the money payable in the financial statements.

3.3 Non-compliance with Law, Rule and Regulation

The analysis of instances of non-compliance with the provisions of laws, rules and regulations observed during sample audit tests has been given below.

	Reference to the with Law, Rule and Regulation	Value (Rs.)	Observations	Comment of the Accounting Officer	Recommendation
			Non-compliance		
(a)	Financial Regulation of the Democratic Socialist Republic of Sri Lanka				
(i)	F.R. 756 (6)		Although the board of survey report should be submitted to the Auditor General by 15 June of the following year, and the board of survey report had been submitted on 01 April 2025, that is with a delay of 09 months, after completing the board of survey activities related to the year 2023, and the board of survey report for the year 2024 had not been submitted even by the date of this report.	The board of survey report for the year 2023 has been submitted to the Government Audit Division on 01.04.2025.	The report should be submitted before 15 June of the following year.
(ii)	F.R.104		It had been recommended to carry out an investigation in accordance with the Financial Regulations into the financial fraud that had occurred during the development of the playground at Subharathi Vidyalaya in Kuliyaipitiya, and even if a committee had been appointed for the said purpose, the department had failed to obtain a report from the relevant committee members until May 2025 and proceed as per the recommendations of the report.	Further proceedings are being done as per the recommendations of the said committee report.	The proceedings should be made as per the recommendations of the committee report.
(b)	National Budget Circulars General Instruction Sub	2,429,000	Although government funds should not be used for the events such as get-togethers and parties as per the circular, the Department had paid the	A sum of Rs. 2,429,000 was paid to the Cinnamon Grand Hotel in	The proceedings should be made as per the instructions of the Circulars.

No.12.3 of the Circular No.01/2024 dated 01 January 2024	Cinnamon Grand Hotel, Colombo for the party on behalf of Sri Lanka rugby players held with the participation of the Minister during the year under review.	Colombo for awarding prizes to the winning rugby players and in order to encourage the children.
(c) State Accounts Circulars Paragraph 3.1 of State Accounts Circular No.06/2024 dated 16 December 2024	Although the balance check taken through the CIGAS desktop application should be included in the financial statements without any alterations, the Department had not included the balance check in the financial statements.	It has not been included in the financial statements by mistake. The proceedings should be made as per the instructions of the Circular.
(d) Sport Association Regulation No.01 of 2024 published by the Extra-ordinary Gazette No. 2382/32 dated 03 May 2024 of the Democratic Socialist Republic of Sri Lanka		
(i) Section 8 of Part I	Although a committee of not more than 05 members should be appointed to assess/evaluate and classify all the national associations of sports that have already been registered, the steps had not been taken to appoint the said committee and execute the classification.	A committee of 5 members has been appointed, and the said committee is currently executing the required activities. All the associations of sports should be assessed /evaluated and classified.
(ii) Sections 6 (viii) and (ix) of Part III	Even if every National Association/ Federation of Sports should maintain a formal data system containing the bio-data of the athletes, the competitions they participated, the sports	The necessary steps will be taken to implement the observations pointed out by the audit in The systems to identify the talented athletes should be maintained.

competitions they contested, accordance with the teams they represented, the new particulars of their regulations. performance and selection, rankings and classifications to improve the abilities and skills of the athletes in order to identify the talented athletes, the Department had not taken steps to maintain such a system.

3.4 Irregular Transactions

(a) Unauthorized Transactions

The following transactions had been carried out by the Department without authority.

Audit Issue	Comments of the Accounting Officer	Recommendation
An amount of Rs. 40 million had been obtained from the National Sports Fund and the Sri Lanka Cricket for organizing and implementing a program called Sri Lanka Sports Fiesta 2024; which took a political outlook and not included in the annual action plan of the Sports Development Department, the Ministry of Youth Affairs and Sports and the Sports Fund, jointly by the Ministry of Youth Affairs and Sports, the Sports Development Department and the Dialog company, and a sum of Rs. 39.06 million had been spent on implementing this program. The following observations are also made in this regard.	As Sri Lanka Sports Fiesta 2024 program was an unexpected program and a program implemented to promote tourism with the intervention of the Ministry of Tourism and Lands, and Sports and Youth Affairs, this program was not included in the annual action plan of the Sports Development Department.	Only the programs related to the objectives of the department should be implemented.
i. An agreement had not been entered between the above institutions, and the	It is appropriate to inquire from the organization that organized this program about the details of the	When the proceedings are made in collaboration with

	contribution given by the Dialog Company for the program and money earned from the food and beverage outlets operated during the 3 days of the program implementation or any sponsorship money had not been received by the department.	Memorandum of Understanding (MoU) entered into with the organization that organized this program and the Dialog Company, and our department did not have any relationship with the Dialog Company.	external parties, a proper agreement should be reached.
ii.	Although a sum of Rs. 16.8 million had been released for the sports tournaments scheduled to be held in parallel with this program, the hockey tournament scheduled to be held at a cost of Rs. 3.5 million was not held and a sum of Rs. 1.53 million had been spent idly.	The hockey tournament could not be held as it rained throughout the day of the said tournament.	The government money should be utilized effectively.
iii.	An event management company had been selected without any procurement process and it was observed that the expenditure of Rs. 19.91 million incurred for this institution was not executed transparently as the services similar to those obtained from the said company were also provided by Sri Lanka Youth Services (Pvt) Ltd.	If the Department has obtained a service from the Youth Services (Private) Limited of the Sri Lanka Youth Services Council similar to the service obtained from the Event Management Institute for the Sri Lanka Sports Fiesta 2024 program, it is kindly informed that it is advisable to inquire the matter from the Ministry that organized this program and the Sri Lanka Youth Services Council, and it is informed that this Department holds no responsibility in this connection.	The proceedings should be made so as not to cause any loss to the government and the steps should be taken to recover the loss from the relevant parties.
iv.	As the presidential election was scheduled to be held a few days after the scheduled date of the program, the Election Commission had informed not to conduct the musical show proposed to be held	The response given by the Election Commissioner was not notified to our department, and what was done by the department was only depositing money given by the Ministry for the assigned tasks as per the instructions given by the Ministry in the third-party deposit	The proceedings should be done in accordance with the instructions of the Election Commission.

simultaneously with the account and making payment for sports festival. However, the food promotion programs, musical shows etc. had been held contrary to the said instructions, and an expenditure of Rs. 16.32 million had been incurred by the National Youth Services Council and the Youth Services Private Company for this purpose.

3.5 Deposit Balances

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) The amount of deposits of the Department over 2 years is Rs. 67,565,979 and it was observed that all of those are retention money related to 136 projects on construction and repairs. The construction of 39 projects out of these has been completed, and however the value of the deposits not released to date was Rs. 11,302,388. However, the required actions had not been taken in relation to the said deposits as per the Financial Regulation 571 or about the fact whether there was a need to release the retention money.	The required actions will be taken to release those retention money in future.	The retention money should be released within the due period.
(b) Out of the retention money in the General Deposit Account, the retention amount of Rs. 1,025,137 related to suspended projects with a period of 2-5 years, the retention amount of Rs. 3,502,776 related to 8 projects suspended since more than 05 years, and the retention	The amounts will be credited to the government revenue in the year 2025.	The retention amounts should be credited to the government revenue within the due period.

amount of Rs. 362,360 related to 04 other projects to be credited to the government revenue had not been credited to the government revenue.

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| <p>(c) Although the construction period had expired, the retention deposits of Rs. 31,792,332 related to 50 projects that had not yet been completed remained in the general deposit balances.</p> | <p>These project activities have not been completed yet, and it has been informed that the retention money will be released after completion of the remaining works of the project.</p> | <p>The actions should be taken to complete the project within the due timeframe.</p> |
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4. Operational Review

4.1 Non-fulfillment of functions

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) An official website had not been created to provide information about the institution to the public and to post the public commendations /complaints about the institution.	The measures will be taken to rectify this in future.	An official website should be created.
(b) The Department had failed to provide the progress of holding national and international competitions of the national associations / federations of sports to the audit as per the National Sports Calendar 2024.	It has been informed that the actions will be taken to provide progress on this to the audit in the future.	The steps should be taken to provide the progress to the audit.

4.2 Non-achievement of expected output level

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
Although the provision of Rs. 100 million had been allocated in the year 2024 for the construction of the	This procurement was stopped as per the government's instructions to stop all capital projects not yet	The steps should be taken to accomplish the construction

Diyagama Mahinda Rajapaksa commenced with the formation of the activities of the sport National Sports Complex, the new government in 2024. complex with no provision had not been utilized as the procurement activities had not been completed during the year under review. delay.

4.3 Abandon of Projects without Completion

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
Although the provision of Rs. 40 million and Rs. 100 million had been allocated in the year 2024 respectively for the 200-meter and 400-meter running tracks being constructed under the Bingiriya Provincial Sports Complex Project, the construction works had not commenced until the end of 2024. Even if Rs. 2.69 million and Rs. 7.69 million had been incurred for the construction of the 200-meter and 400-meter running tracks respectively as of 31 December 2023, the construction works had not been completed even by 31 December 2024.	As the procurement decision for the contract of constructing 400-meter and 200-meter running tracks was not approved by the Secretary of the Ministry, the said contract could not be awarded.	The construction projects should be systematically managed and monitored.

4.4 Delays in Projects

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
The advance amount of Rs. 6.4 million to be recovered in terms of two suspended projects at Matale District Sports Complex remained uncollected due to the bankruptcy of the National Equipment and Machinery Organization.	A formal action will be taken in this regard to recover or write off the amount.	The actions should be taken to recover the relevant money.

4.5 Procurements

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) A sum of Rs. 16.59 million had been spent on the purchase of 200 sets of sports equipment in the year 2024, and any procurement guidelines had not been followed in this purchase. Further,	As it is a hard task to procure 200 such kits and it is also difficult to estimate its initial cost, a total cost estimate could	The total cost estimate should be prepared by the procuring entity. The steps should be taken to distribute the remaining

the particulars about the parties to whom the 200 sets of equipment were provided was not presented to the audit and 68 sets of sports equipment had not been distributed to the relevant parties and had remained idle in the stores as of 31 December 2024. Also, it was observed that a formal procedure had not been prepared and a proper approval had not been obtained for the distribution of the sets of equipment.	not be prepared. Due to the lack of adequate staff to develop and implement formal procedures, the shortcomings pointed out by the audit have occurred. sports equipment sets in a formal manner and a formal procedure should be prepared and proper approval should be obtained thereto.
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| <p>(b) In the procurement of T-shirts, bottoms, caps, shirts, trousers, bags, sarees, umbrellas, etc for the employees of the Department at an expense of Rs. 9,920,160 in parallel with the 48th National Sports Tournament – 2024, the basis on which the supplier was selected had not been reported to the audit, and this task included in the Annual Action Plan and Procurement Plan had been considered as emergency purchases.</p> | <p>A market survey was conducted by the Technical Evaluation Committee under the shopping method, and the procurement activities have been carried out subsequent to obtaining quotations from the suitable suppliers.</p> | <p>The procurement activities of this competition; which had been included in the annual action plan of the department, should be carried out in accordance with the procurement guidelines.</p> |
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4.6 Losses and Damages

Following observations are made.

Audit Issue	Comments of the Recommendation Accounting Officer
Due to the failure to obtain e-visas as mentioned in the invitation letter in respect of the participation of 06 athletes including the coach for the Senior Asian Wrestling Tournament, Asian Olympic Games Qualifiers and Training Program - 2024, held in Kyrgyzstan from 3 April to 22 April 2024, an issue regarding Visa had occurred and the relevant flight had been missed. Consequently, the relevant flight tickets initially taken at the cost of Rs. 1.49 million had to be used only on the return journey. Subsequently, an amount of Rs. 1.19 million had been spent again to go for the relevant tournament through e-visa. Because of this, the government has lost a sum of Rs. 1.19 million and the athletes had to participate in the relevant tournament and programs with a delay of about 5 days.	No comment has been made. The follow-ups should be made on the participation for the tournament and the government funds should be used effectively.

4.7 Management Deficiencies

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
(a) Although the National Associations / Federations of Sports should submit an annual action plan for the coming year to the Director General 03 months before the end of the year under review in accordance with 7 (xii) in Part III of the National Associations / Federations of Sports Regulations No. 01 of 2016, only 48 associations / federations; out of the 74 currently registered sports associations / federations, had submitted the action plans. Only 52 associations / federations of sports had submitted their financial statements for the year 2024 to the audit, and 8 of those were observed to be inactive associations/ federations.	It has been informed that the proceedings are underway with follow-up actions to obtain these reports from the remaining associations and federations.	The actions plans of the associations/ federations of sports and their financial statements for the year 2024 should be presented within the stipulated timeframe for the audit.
(b) In the suspension of the post before the term of office of the executive board of the sports associations, a huge financial fraud has been committed by taking the assets then existed into the custody of the Director General of Sports and subsequently into the custody of the interim management committee, and a situation of not having the financial statements has arisen even after the suspension. The national sports associations had not been informed to avoid this situation.	The observations made by the audit are accepted, and the required steps will be taken to correct this in the future.	The national sports associations had been even informed to avoid this situation.

5. Human Resource Management

Following observations are made.

Audit Issue	Comments of the Accounting Officer	Recommendation
The approved staff of the Sports Development Department as at 31 December 2024 was 395, and there were a total of 124 vacancies, including 08 senior level vacancies, 16 tertiary level vacancies, 78 secondary level vacancies, and 22 primary level vacancies. Consequently, the number of vacant cadre had increased by 11 in the year 2024 compared to the year 2023.	The total number of vacant cadre is 124. Although the relevant ministries and departments have been informed respecting filling these vacancies, it has not been completed yet.	The steps should be taken immediately to recruit the staff in short taking the requirements into consideration.