

Head 304- Department of Meteorology

1. Financial Statements

1.1 Qualified Opinion

Head 304- The audit of the financial statements of Department of Meteorology 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 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 Department of Meteorology 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 had been submitted to the Accounting Officer on 30 May 2025. The detailed management report of Department of Meteorology to be submitted in terms of the paragraph 11(2) of the National Audit Act No. 19 of 2018 had been submitted to the Accounting Officer on 19 June 2025. This report in pursuance of provisions in Article 154 (6) of the Constitution read in conjunction with paragraph 10 of the National Audit Act No. 19 of 2018 is presented to the Parliament.

In my opinion, except for the effects of the matters set out in paragraph 1.6 of this report, the financial statements of the Department of Meteorology for the year ended 31 December 2024 give a true and fair view, in all material respects, the financial position, financial performance and cash flows of the Department of Meteorology 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 of preparation of financial statements

I draw attention to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Department of Meteorology, the Treasury and the Parliament in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended solely for the use of the Department of Meteorology, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

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

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

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

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

Following observations are made..

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although the value of the lands of the department according to the valuation reports of the Valuation Department is Rs.3,274,000,000, the value of the lands including land improvement expenses of Rs.6,735,702 in the financial statement submitted for audit as at 31 December 2024 had been shown as Rs.3,280,735,702.	In addition to the valuation amount of the year 2014, certain expenses incurred from the year 2013 to 31 December 2024 under the subject of land improvement expenditure have been capitalized under the asset category "Land".Action will be taken in the year 2025 to ascertain whether all these expenses are actually land improvement expenses and to correct this value.	The reasons for the changes should be found and necessary adjustments should be made.
(b) Although the assessed value of 10 vehicles owned by the Department is amounted to Rs.49,950,000, the value of only 7 vehicles amounted to Rs.34,175,000 had been stated in the financial statements as at 31 December 2024. In addition, the value of the remaining 03 vehicles amounting to Rs.16,500,000, had not been accounted for.	Only 7 vehicles mentioned in the annex have been assessed in the year 2012 and their total value is Rs.34,175,000.00. Only those 7 vehicles were accounted for as fixed assets in the CIGAS program in the year 2018. However, 10 vehicles were assessed in 2024 and those 10 vehicles had been accounted for in 2025. Accordingly, the remaining 03 vehicles worth Rs.16,500,000 have been accounted for this year according to the new assessment reports.	All assets that had not been accounted for should be identified and accounted for.

(c)	The World Bank loan-supported Climate Resilience Multi-Phase Programmic Approach (CResMPA) project, under which goods and equipment worth Rs.23,395,371 were received from the said project under the approved allocation of US\$ 4.5 million for the improvement of the observation network of the Department of Meteorology, was not accounted for under non-financial assets in the financial statements submitted for audit as at 31 December 2024, and therefore the non-financial assets and property, plant and equipment reserve had been understated.	All of these items have been accounted for as fixed assets in the year 2025.	All unaccounted assets should be identified and accounted for.
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1.6.2. Reconciliation Statements on Advances to Public Officers Account

Audit Observation	Comments of the Accounting Officer	Recommendation
A sum of Rs.377,654 as Rs. 121,830 due for more than 13 years from an officer who has left the service, Rs. 145,568 due from an officer who has not returned from abroad and has not assumed duties, and Rs. 110,256 due from an officer who has resigned from the service, had not been recovered.	That the loans has been referred to the Attorney General's Department for recovery, and letters have been sent informing that the loans will be recovered from the guarantors.	Steps should be taken to promptly recover the outstanding loan balances of officers.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) and Section 38 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.

3. Financial Review

3.1 Expenditure Management

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) After making all adjustments for the year under review, the net provision was Rs. 1,912,600,000 and the total expenditure was Rs.486,121,648. Accordingly, the savings was amounted to Rs.1,426,478,352, so the provision savings were 75 percent of the total net provision and the total utilization was 25 percent.	Out of the allocation made for under objects 304-02-01-16-2509 (13) and (17) the savings amount of Rs.1396.22 million were received for the Doppler Radar Project and this project is a project under Japanese assistance and the remaining work is being done under their consultancy. The construction of this Doppler radar tower building began on 23 December 2024, and this work is being carried out outside the department's administration.	Steps should be taken to properly utilize treasury funds.
(b) The total provision of Rs. 1,382 million made for the capital expenditure object 304-02-01-16-2509(13) and the provision of Rs. 19.2 million made for the capital expenditure subject 304-02-01-16-2509(17) had been saved.	Savings were occurred due to the delay in commencing construction under the Doppler Radar project.	Steps should be taken to properly utilize treasury funds.

3.2 Incurring of Liabilities and Commitments

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Contrary to the provisions of Financial Regulation 94(i), liabilities of Rs. 1,962,401 had been incurred exceeding the savings of the provisions of two expenditure items.	Commitments have been made under the mentioned expenditure items for the essential procurements to be carried out in the year 2024, subject to the transfer of provisions from other remaining expenditure items to these expenditure items.	Financial regulations should be followed.
(b) Although commitments and liabilities can be carried forward to the next year only if the necessary provisions for those unfulfilled commitments and liabilities have been made in the coming year. But liabilities of Rs. 8,079,750 had been incurred for expenditure item number 2001 while the budget allocation for the year 2025 was Rs. 3,000,000.	For this, an additional allocation of Rs. 6,700,000 has been approved by the General Treasury in the year 2025.	Financial regulations should be followed.
(c) Although the liability amount for Expenditure Object No. 2001 was Rs.8,079,750, the accumulated liability report maintained by the Treasury showed only Rs.6,700,000 as the liability balance as at 31 December 2024.	Since it is not permitted to enter liabilities in excess of the annual allocation under the CIGAS program, liabilities were entered only for the remaining allocation of Rs. 6,700,000 under expenditure object 304-2-1-0-2001.	Liabilities should not be incurred exceeding the annual allocation.

3.3 Certification of the Accounting Officer

Audit Observation	Comments of the Accounting Officer	Recommendation
The Accounting Officer should ensure that an effective system of internal control is developed and maintained by the department. The effectiveness of the system should be reviewed from time to time and necessary changes should be made to make the systems effective accordingly, and even though those reviews should have been done in writing and a copy of the same should have been submitted to the Auditor General but statements that such reviews had been done had not been submitted to the audit.	This review report is being prepared and is scheduled to be finalized and submitted.	Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018.

3.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions of the laws, rules and regulations observed during the audit test check are analyzed below.

Reference to laws, rules and regulations	Observation		Comment of the Accounting Officer	Recommendation
	Amount	Non-compliance		
(a) National Audit Act, No.19 of 2018	Rs.			
Sub Section 16(2)	-	No measures had been taken to submit the annual performance report that should be submitted with the financial statements of 2024 by the Chief Accounting Officer to the Auditor General	The 2023 Performance Report has been submitted on 2024.06.25.	Action should be taken in accordance with the provisions of the Act.

(b) Public Administration Circulars

(i)	Public Administration Circular No. 05/2008 dated 06 February 2008 Section 1.4 XVIII	-	Although the institution had prepared a Citizens' Charter, it had not conducted a review of the Charter at least once every 6 months to obtain feedback on the Service Charter and to prepare a report suitable for performance audit.	The Department's Charter has been published on the website, and display boards have been displayed in a way that allows the vision, mission and service recipients to access the relevant locations correctly. Also, work is underway to obtain the necessary information for review purposes.	Action should be taken in accordance with the provisions of the circular.
(ii)	Public Administration Circulars No. 3/2017 dated 19 April 2019, No. 09/2009 dated 16 April 2009 and No. 15/2001 dated 07 august 2001.	24,318,541	Although allowances paid after regular duty hours, such as overtime and holiday pay, are paid on a time-based basis, such time should be confirmed by fingerprint machines, it was observed that an amount of Rs.24,318,541 was paid as holiday pay and overtime allowances for the year 2024 without confirming the arrival and departure of officers at regional offices through fingerprint machines.	overtime vouchers received by the head offices with the recommendations of the relevant supervisory officer after check the attendance and departure documents of all district offices were paid under the due approval. Fingerprint machines had been installed in all offices by January 2025, and overtime hours will be calculated based on the reports received.	Action should be taken in accordance with the provisions of the circular.
(c)	Ministry of Finance Circular No. 08/2016 dated 16th January 2017	-	Although the procurement plan should be in line with the annual action plan, the procurement plan of the institution had not been prepared in line with the	Since the allocations were subject to frequent amendments during the year 2024, it was not possible to implement them practically during the year according to	Action should be taken in accordance with the provisions of the circular.

annual action plan.

those amendments and although applications were made for recurrent expenditure objects in the year 2024 according to the last revised budget allocations, a revised action plan had not been prepared due to non-provision of allocations.

4. Operating Review

4.1 Planning

Audit Observation	Comments of the Accounting Officer	Recommendation
Although 17 items were mentioned under the CResMPA projects in the Corporate Plan, the items to be implemented in the year 2024 were not separately identified and mentioned in the action plan, and the progress of each of those items had not been submitted to the audit.	While the Department does not have all the information for this, the information is available with the Project Directorate Office of the Climate Resilience Multi-Stage Program Approach (CResMPA) under the Ministry of Agriculture, Land, Livestock, Irrigation, Fisheries and Aquatic Resources and all procurement activities including the procurement of these 17 items and their delivery to the Department are being carried out by the CResMPA Project Directorate Office and our Department has submitted the necessary specifications and other necessary documents for these items to the CResMPA Project Directorate Office and until the items are received by the Department, their progress depends on the CResMPA Project Directorate Office.	The project items related to the year under review mentioned in the corporate plan should be included in the action plan.

4.2 Non-perform of Duties

Audit Observation	Comments of the Accounting Officer	Recommendation
Under the expenditure object 2001 of the action plan prepared for the year 2024, a provision of Rs. 10 million had been allocated for the renovation of the Ratnapura and Pottuvil Meteorological Offices and according to the revised action plan, the same Rs. 10 million had been allocated for the renovation of the Head Office, Ratnapura, Mahailukpallam, Trincomalee and Katugastota Meteorological Offices. However, none of these repairs had been carried out during the year under review. Also, according to the progress report of the Action Plan for the year 2024, a sum of Rs. 2,154,600 from the approved allocation for Expenditure object No. 2001 had been paid as an advance for the installation of container boxes at the Puttalam and Batticaloa Meteorological Offices, which were not included in the Action Plan or the Procurement Plan.	By the end of the year 2024, the offices of the Puttalam and Batticaloa Meteorological Offices had become dilapidated to the point where they could no longer perform their duties and were uninhabitable. Due to this, priority was given to the Puttalam and Batticaloa Meteorological Offices instead of the offices mentioned in the 2024 Revised Action Plan and the renovation of those offices was initiated, but there was no time to revise the action plan. Since it would take a considerable amount of time to renovate those offices through the CResMPA project and it was not possible to close these two offices, it was decided to temporarily install container boxes. Therefore, out of that Rs. 10 million, an amount of Rs. 03 million had to be paid in 2024 as advance money for the installation of container boxes and for other departmental needs that were not mentioned in the revised action plan.	Procurements to be carried out during the year under review should be identified and planned with proper study and priorities.

4.3 Delay in Executing Projects

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) With the aim of improving the capacity of the Department of Meteorology to observe, forecast and disseminate weather information, a provision of Rs. 1,965.08 million was allocated from 2019 to 2024 for the installation of the Doppler Radar System (JICA) at the Puttalam Weather Station, but the expenditure as at 31 December 2024 had been only Rs. 0.740 million. Although 6 years (2019-2025) have passed since the contract was signed, and the construction of the radar system was to be completed by the end of 2020, the construction of the project had commenced in Puttalam in December 2024 and the production of the equipment in Japan. As a result, the physical progress of the project had reached only 25% as at 31 December 2024.	The delay in the implementation of the Puttalam Weather Radar project was due to reasons beyond the control of the Department. The project was delayed due to the Easter Sunday attacks in April 2019 and health restrictions due to the COVID-19 pandemic. An international tender was held in Japan in the year 2021, to which only one company responded. The company later withdrew from the tender, considering the business risks due to global price increases and economic instability. Since this project is based on JICA grant, it should be considered as a tax-free project. Accordingly, local taxes (e.g. VAT, NBT, PAL) must be paid by the Government of Sri Lanka. Although the necessary allocation of funds was requested for this, the funds could not be spent after the procurement process initiated in 2021 failed. JICA resumed the procurement process in 2024. According to the revised agreement signed on 2024.04.26, its period has been extended until 2028.07.15. Accordingly, JICA has resumed the work of this project and is currently progressing properly.	Projects should be completed within the specified time frames.

- (b) To increase the number of people benefiting from improved weather and flood early warning, the World Bank loan-supported Climate Resilience Multi-Phase Approach (CResMPA) Project (2021-2026) had approved US\$ 4.5 million for the improvement of the Meteorological Department's observation network, but the cumulative expenditure as at 31 December 2024 was US\$ 0.85 million. Even though 3 years have passed since the signing of the agreement, the physical cumulative progress of the project was only 40% as at 31 December 2024.
- While our department does not have all the information for this, the information is available with the Office of the Project Director for the Climate Resilience Multi-Phase Program Approach (CResMPA) under the Ministry of Agriculture, Land, Livestock, Irrigation, Fisheries and Aquatic Resources. In spending this approved money, all procurement activities will be carried out by the CResMPA Project Directorate Office and the Department of Meteorology has submitted the specifications and other requirements for some of these purchases to the CResMPA Project Directorate Office and the expenditure will be carried out by the CResMPA Project Directorate Office.
- Projects should be completed within the specified time frames.

4.4 Procurement

Audit Observation	Comments of the Accounting Officer	Recommendation
According to the procurement plan submitted for the year 2024, 04 procurements worth Rs. 10 million, which were expected to be completed during the year, failed to be completed during the year due to insufficient funds, provision of goods without the required standards and TRCSL approval not being obtained.	Due to insufficient allocations for certain expenditure objects, the necessary equipment was purchased on priority and the purchase of certain equipment had to be suspended. Furthermore, since the institution importing certain equipment failed to obtain the approval of TRCSL, bills had not been submitted by December 31, 2024.	Work should be carried out according to the procurement plan.

4.5 Assets Management

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Puttalam Regional Office		
While supplying goods to the Puttalam Regional Offices, the Head Office had procured 02 Lobby Chairs worth Rs.236,000 without considering the needs of the office and the available space and the durability of the goods and they remained underutilized and also, the HD Web Cam device which had been provided without identifying the need had not been utilized by the date of the audit, and the Notice Board and The Sri Lanka map (1:500000) issued for display in the office had not been displayed.	These items have been purchased under the World Bank project as per the office requirement and these items will be required in the future with the modernization of the office. Since there was some space limitation in the office with the radar project, the chairs in the rest room could be used temporarily and the building made of container boxes was built after the receipt of these items and these items will be used in the future. Each meteorological office was provided with a web cam as per a departmental decision to conduct meetings online in case of emergency and will be used in the future as per the requirement of the department. Furthermore, each meteorological office was provided with a map of Sri Lanka to check the location of a particular place or any other necessary matter in case of any emergency.	Appropriate measures should be taken to utilize relevant machinery, equipment and other assets.
(b) Galle Regional Office		
The Head Office had supplied 02 Lobby Chairs worth Rs. 236,000 to the Galle Regional Office without identifying the need and location of the office, and therefore they were rusted and underutilized even before 04 months had passed. Also, the Web Cam equipment and 2TB Hard Drive that were provided without identifying the need had not been utilized and the Sri Lanka map (1:500000) and notice board issued for display in the	These items have been purchased under the World Bank project as per the office requirement and these items will be required in the future with the modernization of the office. These chairs and other items will be placed properly in the future. A web cam has been provided to each meteorological office to conduct meetings online in case of emergency and a 2 TB hard disk has been provided to use as a safe data	The need should be identified and arrangements should be made to provide machines and equipment

	office had not been displayed by the date of the audit. Furthermore, the notice board had not been included in the inventory register.	storage (back-up) as the meteorological data of that office will not be available if the computer is disabled in any way. It has also been informed that since this equipment has been omitted from the inventory book, it should be included immediately. The map of Sri Lanka and the notice board have been properly included in the inventory book.	to the regional offices when needed.
(c)	The cab number 57-8845, which cost Rs. 4,000,000, owned by the department, had been out of service for several years and was repaired in May 2024 at a cost of Rs. 796,200 and operated for only 03 months before being taken out of service again. The necessary steps had not been taken to restore the vehicle, which had been repaired at great expense, to a condition suitable for use. Similarly, although the Cabs PC-1140, which cost of Rs. 5,400,000 and PA-4029, which cost of Rs. 2,900,000 had been removed from the service due to non-repair According to the necessary steps had not been taken to make those vehicles usable.	This vehicle had been out of service for almost two years and was put into service after undergoing engine repairs in 2024. Although the vehicle was supposed to have tires and rims fitted after a few months of operation, it was not possible to fit tire and rim kits for this vehicle due to limited funding in 2024. The tire and rim kits are scheduled to be fitted in the second quarter of 2025. Furthermore, all procurement activities for the repair of vehicles PC-1140 and PA-4029 will be completed and sent for repair.	Vehicles should be properly repaired and put into running.
(d)	Out of the 37 Automatic Meteorological stations installed in the Department of Meteorology, 04 stations were inactive and 02 stations had been removed. The ability to obtain automatic data is very important in emergency weather conditions, but no steps had been taken to restore these inactive stations to an operational state by carrying out maintenance work.	Data from 31 automatic meteorological stations can be obtained online or offline. One of the remaining systems has been completed for installation in the Trincomalee office and the procurement of some of the required materials has been forwarded to the Procurement Division. Another system is planned to be installed at the Mullaitivu office premises. Since spare parts for the deficiencies in the data storage of other systems are not currently in production, the data storage systems to be introduced through the JICA project have been ordered through the World Bank project. After receiving them, it is possible to complete the	Automatic meteorological stations that are in a dormant state should be made operational.

testing and make everything fully operational.

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| <p>(e) There are 460 Conventional Rain Gauges spread across the island and according to the current operation and data reception, data is being obtained from only 420 conventional rain gauges and data is not being received continuously from 40 rain gauges. Maintenance work had not been carried out on these rain gauges and the number of stations that had been removed was 03.</p> | <p>Providing data to us using these devices is a voluntary service provided by external parties, and they are responsible for keeping the devices clean and maintaining the surrounding environment, and no special maintenance is carried out on them. The maintenance will be carried out to the best of our ability based on the existing provisions in the future.</p> | <p>Rain gauges that are not providing continuous data should be repaired to provide continuous data.</p> |
| <p>(f) There are 122 Automatic Rain Gauges installed by the Department, and only 84 Rain Gauges were operational and 33 were inoperative as at 31 December 2024. This is due to lack of proper maintenance and the number of centers that have been removed was 05.</p> | <p>Out of these 122 automatic rain gauges, 22 systems are already within the warranty period of the institution that installed them. 12 of them are currently inactive and the relevant institutions have been informed about this. Earlier, letters were sent to repair 09 of these 12. Out of the remaining 100, 74 are currently in working condition. 05 have been removed. They are to be identified and installed in new locations. The remaining 21 are being repaired.</p> | <p>Inactive rain gauges should be made operational and properly maintained.</p> |

4.6 Management Weaknessess

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although the main objective of providing meteorological data to airports as per the recommendations of the International Civil Aviation Organization (ICAO) is to protect aviation and airports from weather disasters, the Katunayake Meteorological Office had issued Airport Weather Forecasts (TAF) for Palaly Airport using METAR and mathematical model data issued by the	It is expected that discussions will be held with relevant officials of the airport and the Civil Aviation Authority in late May 2025 to obtain the equipment required to obtain in-situ data.	Necessary steps should be taken to obtain location data.

Jaffna Office. However, due to the lack of locationary data to verify the accuracy of the forecasts of that office, the issuance of TAF to Palaly Airport had been stopped from 01 June 2023.

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| <p>(b) The Meteorological Department had 18 quarters, of which only 14 were in use. Pottuvil, Puttalam, Nuwara Eliya, Batticaloa are dilapidated and unfit for use and no appropriate steps have been taken to bring those official houses into use. Also, water bills of Rs. 60,217 and electricity bills of Rs. 50,653 were paid in August 2024 for unused quarters.</p> | <p>Due to the lack of adequate funds for the renovation of these official residences in the past years, many quarters gradually fell into disrepair. Although minor repairs were carried out, the maintenance work could not be carried out properly. It has been proposed to renovate all quarters and official residences under the World Bank Project (CResMPA) and all of these will be modernized in the future.</p> | <p>Official residences should be repaired to make them suitable for use.</p> |
| <p>(c) The 10 areas where the Meteorological Regional Offices of Anuradhapura, Batticaloa, Katugastota, Mahailuppallam, Mannar, Kurunegala, Vavuniya, Mullaitivu, Hambantota and Galle are located had not been taken over by the Department as at 31 December 2024.</p> | <p>The necessary steps are currently being taken to take over these offices to the Department.</p> | <p>Steps should be taken to take over the land where the Meteorological Regional Offices are located.</p> |

5. Achieving Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
The Sustainable Development Goals to which the Department of Meteorology directly contributes had been identified, but the activities carried out and the percentages of progress for each goal had not been calculated separately for the year 2024.	Currently in progress.	Percentages of progress towards the Sustainable Development Goals should be calculated.

6. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
As at 31 December 2024, the approved cadre in the Department is 460 and the actual cadre is 342, of which 18 were senior level posts, 21 were tertiary level posts, 64 were secondary level posts, and 15 were primary level posts, and the number of vacancies were 118. Furthermore, the senior level directorate posts of Meteorologist and Electronic Engineer have been vacant for a long time. Since the functions of these posts make a significant contribution to achieving the objectives of the institution, the failure to recruit officers for these posts had hindered the proper maintenance of the institution's performance, objectives and functions.	Requests have been made to the Ministry of Finance and the Recruitment Review Committee of the Prime Minister's Office to fill the existing vacancies. Once approval is received, recruitments can be made.	Steps should be taken to fill the vacancies in the department.