

Head 257 – Kalutara District Secretariat - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 257- The audit of the financial statements of the Kalutara District Secretariat for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and 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 summary report containing my comments and observations on the financial statements of the Kalutara District Secretariat was issued to the Accounting Officer on 26 May 2025 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 29 May 2025 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. 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 fair view in all materials of the financial statements of the Kalutara District Secretariat for the year ended 31 December 2024 in accordance to the financial position, financial performance and cash flows, the basis of preparation of the financial statements mentioned in Note 1 of the financial statements.

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 Responsibility section. 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 the Preparation of Financial Statements

It is drawn attention to Note 1 of the financial statements, which described the basis of the preparation of these financial statements. The financial statements have been prepared for the needs of the Kalutara District Secretariat, the Treasury and Parliament in accordance with Government Financial Regulations 150 and 151 and State 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 only for the use of the Kalutara District Secretariat, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

1.4 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a fair view in accordance with Government Financial Regulations 150 and 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 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.

1.5 Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the Financial Statements

1.6.1 Accounting Deficiencies

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A discrepancy of Rs. 70,978,258 was observed when comparing the closing balances of 04 non-financial assets mentioned in the financial statements for the previous year submitted as at 31 December 2023 with the opening balances of the Statement of Non-financial Assets (SA-82) in the financial statements for the year under review submitted as at 31 December 2024.	The values in the report of non-financial assets generated by the CIGAS web application of SA 82 in the year 2023 had not reflected correctly due to a technical error.	Reconciliation statements should be prepared for discrepancies and action should be taken to correct the discrepancies.
(b) It was observed a discrepancy of Rs. 69,602,451 and Rs. 2,587,807 respectively in the total value of additions and disposals of fixed assets such as buildings, machinery and equipment, land and work-in-progress during the year between the Fixed Assets Report (SA-82) and Summary Report (SA-80) with the financial statements for the year under review.	Due to the difference of printed balances of the Treasury from the SA80 report, journal entries have been sent to the Treasury for correction.	Reconciliation statements should be prepared for discrepancies and action should be taken to correct the discrepancies.

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| <p>(c) It was observed a discrepancy of Rs. 2,609,563, Rs. 2,230,075, Rs. 188,542 and Rs. 83,257 respectively in the total value of additions during the year, disposals during the year, adjustments to the opening balances and transfers of fixed assets such as machinery and equipment and work-in-progress between the Report on Non-Financial Assets (SA-82) with the financial statements of the year under review and Fixed assets Movement Report of the District Secretariat for the year under review.</p> | <p>Due to the difference of printed balances of the Treasury from the SA80 report, journal entries have been sent to the Treasury for correction.</p> | <p>Reconciliation statements should be prepared for discrepancies and action should be taken to correct the discrepancies.</p> |
| <p>(d) It was observed a discrepancy of Rs. 8,169,048 between the balance according to the Report of Fixed Asset items Receiving for the year 2024 submitted for audit by the Bandaragama, Beruwala, Kalutara, Palindanuwara and Madurawala Divisional Secretariats, which were observed in the sample audit, and the balance according to the Fixed Assets Movement Report maintained by the Kalutara District Secretariat for the year under review.</p> | <p>Answers had not been given.</p> | <p>Reconciliation statements should be prepared for discrepancies and action should be taken to correct the discrepancies.</p> |
| <p>(e) 12 Plastic chairs, 02 laptop computers, 01 photocopier, 02 Alpha cupboards, 01 scanner, 01 CPU, 01 monitor, 03 thermoplastic sheets and 43 solar light bulbs received in the year under review had not been included in the fixed assets movement report and those fixed assets had not been accounted for in the year under review.</p> | <p>Answers had not been given.</p> | <p>Action should be taken to account the unaccounted assets and strengthen the internal controls to avoid such defects in future.</p> |

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| <p>(f) The value of the official residence, which is a cost of Rs. 12,680,000, and the new two-story building of the Millaniya Divisional Secretariat, which had not been provided the cost to the audit, had not been accounted as fixed assets even at the end of the year under review.</p> | <p>The official residence of the Kalutara District Secretariat will be included to the CIGAS in the year 2025 and the value of the new two-story building of the Millaniya Divisional Secretariat has been submitted to the Department of Valuation for the assessment of the year 2025.</p> | <p>Action should be taken to account the unaccounted fixed assets.</p> |
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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 submitted to the audit are not consistent with the financial statements of the previous year as per paragraph 1.6.1 (a) of this report.
- (b) The recommendations in paragraph 1.6.1 (a) of this report made by me on the financial statements of the preceding year had not been implemented.

3. Financial Review

3.1 Certification to be done by the Accounting Officer

According to the provisions of section 38 of the National Audit Act No. 19 of 2018, the Accounting Officer should have made certification regarding the following matters, but that had not been done accordingly.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) The Chief Accounting Officer and the Accounting officer should ensure that an effective internal control system is developed and maintained for the financial control of the District Secretariat and the effectiveness of the system should be reviewed periodically and necessary changes should be made accordingly to make effective system and although those reviews should have</p>	<p>Action will be taken to implement internal control systems to maintain financial control and an effective internal control system and systems that need to be further improved are identified from time to time and new internal control systems are introduced for that purpose, common</p>	<p>Action should be taken in accordance with the provisions of section 38 of the National Audit Act No. 19 of 2018.</p>

been conducted in writing and a copy should have been submitted to the Auditor General, statements that such reviews had been conducted had not been submitted to the audit.

instructions are given at various occasions such as meetings of Divisional Secretaries and Audit Committee meetings and action will be taken to identify systems that need to be further improved in future and introduce internal control systems for that purpose.

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| <p>(b) Although the Chief Accounting Officer and the Accounting Officer should ensure that all audit queries are answered within the specified time frames required by the Auditor General, audit queries had not been answered as per paragraph 4.6 of the report.</p> | <p>Officers have been informed to take actions to obtain answers through methods such as WhatsApp and e-mail to send them without delay.</p> | <p>Actions should be taken to provide immediate responses to audit queries in accordance with the provisions of the Audit Act.</p> |
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3.2 Non-compliance to Laws, Rules and Regulations

Reference to Laws, Rules and Regulations	Non- compliance	Comments of the Accounting Officer	Recommendation
(a) Provisions of the Establishment Code of the Democratic Socialist Republic of Sri Lanka			
(i) Paragraph 5.3.2 of Chapter XIX	Although rent of the assessed house should be recovered from the salary of the relevant officer, the amount of Rs. 331,065 that should have been collected from the salaries of Assistant Divisional Secretaries of Ingiriya and Bandaragama for house rent had not been recovered.	The balance yet to be recovered is Rs. 331,065.	Rent of assessed house should be recovered from the salary of the relevant officer and disciplinary actions should be taken against officers who fail to do as that in accordance with the provisions of the Establishment Code.

(ii)	Section 4.4 of Chapter XXIV	A total of Rs. 741,373 in relation to 06 officers of 04 Divisional Secretariats who died between 01 month and 8 years ago had not been settled as per the relevant provisions even at the end of the year under review.	One loan balance is being received as installment s and the other loan balances will be recovered after receiving the death gratuities of the relevant officers.	Action will be taken to settle outstanding loan balances in accordance with the rules and regulations and recover the loan balances immediately.
(iii)	4.2.2,4.2.4,4.2.5, 4.5,4.6 and 6.3 of Chapter XXIV	Although more than 03 months had passed since the officer retired, there was a total of Rs. 597,689 of 04 outstanding loan balances in the District Secretariat and Divisional Secretariat.	Out of this, it is being recovered some loan balances as installments.	-do-
(iv)	4.5 and 4.6 of Chapter XXIV	There was a loan balance of Rs. 184,030 to be charged from an officer who was suspended from duty at the Kalutara Divisional Secretariat.	It is being charged as installments by Rs. 2000 per month.	-do-
(v)	Sections 4.5 and 4.6 of Chapter XXIV	The total loan balance of Rs. 445,495 to be charged from 06 officers who left from their posts in the District Secretariat and 03 Divisional Secretariats had not been recovered as per the provisions even at the end of the year under review.	Out of this, it is being recovered some loan balances as installments.	-do-
(b)	Financial Regulation 880 and the State Ministry of Home Affairs Circular No. 04/2022 dated 16 March 2022	Although all public officers who are required to deposit security should deposit security, 53 officers of the Kalutara District Secretariat and 08 Divisional Secretariats who were required to deposit such security had not deposited	Action will be taken to recover the money of security deposits.	Security deposits should be obtained as per the Financial Regulations and relevant circulars and formal action should be taken regarding the non-compliant officers.

any amount of the security value of Rs. 447,000 required to be deposited as per the circular and another 17 officers had deposited Rs. 87,098 less than the required amount of security.

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| (c) | Public Administration Circular No. 3/2016 dated 25 February 2016 | Although the interim allowance of Rs. 3,500 per month should not be paid to retired officers who are retired after 01 January 2016, an overpayment of Rs. 280,000 had been paid due to the monthly allowance of Rs. 3,500 being paid to one pensioner at the Panadura Divisional Secretariat. | Action will be taken to refer the matter to the Department of Pensions to get further advices. | Action should be taken as per the circular and action should be taken to recover the overpaid amount. |
| (d) | Public Administration Circular No. 3/2016 dated 25 February 2016 and pension Circular No. 01/2019 dated 11 June 2019. | Although it is not necessary to revise a pension adjusted to Public Administration Circular 03/2016 in accordance with Pension Circular 01/2019, an overpayment of Rs. 1,636,902 had been paid due to the Panadura Divisional Secretariat had revised the pensions of 6 pensioners and paid them from July 2019 to December 2024. | Action will be taken to check the accuracy of the files. | -do- |
| (e) | Paragraph 06 of the Public Administration Circular No. 02/2019 dated 30 May 2019 | There was an amount of Rs. 1,748,003 that was still to be recovered from irregular overpayments for 51 deceased pensioners in Panadura, Beruwala, Horana and Kalutara Divisional Secretariats as at | The necessary actions were being taken to recover the money. | Steps should be taken regarding the officers who have not updated their documents as per the circular and action should be taken to recover the overpaid |

		31 December 2024 due to failure to obtain information on deceased pensioners in a timely manner and update the list of pension receivers.		amount.
(f)	Pension Circular No. 14/2019 dated 11 June 2019	Although the interim allowance paid yet should be discontinued after the revision of pension, an overpayment of Rs. 1,254,000 had been paid due to that the interim allowance for the dependency allowance paid in conjunction with the Widow's pension was paid by the Panadura Divisional Secretariat Office to 04 pensioners from July 2019 to December 2024 even after adjustment as per the Armed Services/ Police Widows' Pension circular.	Actions are being taken to recover.	Action should be taken as per the circular and action should be taken to recover the overpaid amount.
(g)	Public Administration Circular No. 14/2019 dated 31 May 2019	269 Pension files in the 07 Divisional Secretariats of Panadura, Kalutara, Horana, Palindanuwara, Walallawita, Mathugama and Beruwala had not been revised as per the circular even at 31 December 2024.	Several files have been revised and action will be taken to revise the remaining files as soon as the deficiencies in the documents are completed.	Steps should be taken regarding the officers who have not acted in timely and pension files should be revised in accordance with the circular.
(h)	Amendment II Pension Circular No. 01/2019 dated 26 July 2019	Despite it is mentioned that the 01/2019 salary revision is not applied for to the pensioners receiving salaries paid by the Tri-forces up to the age of 55, an overpayment of Rs. 301,277 had been paid due to the salary of one pensioner receiving forces	Action will be taken to recover the money immediately.	Action should be done as per the circulars and action should be taken to recover the overpaid amount.

salary being revised as per Circular 01/2019 and paid by the Panadura Regional Office from July 2019 to December 2024.

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| (i) | Public Administration Circular No. 30/2016 dated 29 December 2019. | Timely inspections had not been carried out regarding fuel combustion as per the circular provisions in relation to 06 vehicles owned by 03 Divisional Secretariats and one vehicle owned by the District Secretariat, which were audited under the sample inspection. | Fuel tests have been done in relation to 4 vehicles and fuel combustion tests in relation to other vehicles will be carried out immediately. | Fuel combustion tests regarding vehicles should be carried out periodically as per the circular. |
| (j) | Public Finance Circular No. PFD/PMD/Cir/2021/01 dated 29 September 2021 | | | |
| (i) | Paragraphs 2.1 and 2.3 | The files regarding the community based organizations that were awarded 03 construction projects at the Kalutara Divisional Secretariat in the year 2024 were not submitted for audit contrary to the information stated in the circular. | Separate files were not maintained regarding community based organizations. | Responsible officers should take immediate action to provide the documents requested by the audit. |
| (ii) | Paragraph 2.5 | Although the awarded construction contracts should be within the jurisdiction of the community based organization/ society, the Kalutara Divisional Secretariat had also provided construction projects to community | Samurdhi societies have stated that they have no objection to selecting societies outside the district. | Formal steps should be taken regarding the officers who had acted against the circular and action will be taken to compliance with circular in future. |

based societies outside the jurisdiction.

(k)	Circular No. 06 of the Director General of the Ministry of Public Security dated 29 November 2022	Although the documents to be provided annually by voluntary social services organizations registered under the Divisional Secretariats were specified and the information related to each organization was to be obtained annually and included in the original file of the organization, the information for the year under review had not been updated in relation to 05 registered voluntary organizations in 02 Divisional Secretariat Divisions of the Kalutara District that were sample audited.	Answers had not been given.	Steps should be taken to update the information of registered voluntary organizations as per the circular.
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3.3 Deposit Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The total balance of 6 general deposit accounts was Rs. 233,307,842 as at the end of the year under review and there was a deposit balance of Rs. 10,787,728 in relation to 3 general deposit accounts from that which had not been settled from more than two years. Also, there were total deposits of Rs. 1,235,951 with a maturity of more than 5 years in that balance and formal steps had not been taken to correct the deficiencies and errors in this regard in accordance with the provisions of Financial Regulation 571(3) and pay the deposited money to the relevant parties or credit it to government revenue.	Some of the matured deposits from that have been settled later and necessary actions are being taken to settle the outstanding deposits of this year.	Matured deposit balances should be settled immediately or act in accordance with Financial Regulations.

4. Operational Review

4.1 Performance

4.1.1 Planning and Evaluation of the Progress

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Although the District Secretariat had prepared an Action Plan for the year under review, the Action Plan had not been submitted to the Chief Accounting Officer/ Accounting Officer for approval and had not been submitted within the prescribed period. Any key performance indicators required to evaluate the performance of certain divisions of the District Secretariat had not been presented, which had been presented in the Action Plan, and the expected unit, physical/ financial output, outcome and responsible officer in some of the areas presented in the Action Plan had not been mentioned. Also, it was not possible to measure the performance of the Kalutara District Secretariat during the year under review due to that the progress reports submitted by the District Secretariat for the year under review were not submitted in accordance with the Action Plans.	Steps will be taken this year to approve the Action Plan from the Chief Accounting Officer/ Accounting Officer. Since the expected unit/ physical/ financial targets, output and results had to be obtained from the relevant divisions, there was some delay and therefore, they were submitted to the audit as same as submitted by the relevant divisions. Necessary steps will be taken to submit progress reports in the year 2025 only in accordance with the Action Plan.	The Action Plan should be prepared formally and approved within the prescribed time frame and progress reports should be prepared in timely according to the Action Plan.

4.1.2 Functioning of the Committees

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	Although the District Coordination Committee, Environment Committee and Dengue Prevention Committee are supposed to held once a month according to the inspection conducted based on the information submitted for	Since the Chairman of the District Coordination Committee has allocated meeting dates for the year 2024 for only 04 meetings, action had not been taken to meet the committee in monthly and the	Since the proper and timely functioning of the proposed committees is extremely important for providing effective and meaningful services to the citizen in the

audit regarding the functioning of 05 committees out of the various committees under the Kalutara District Secretariat, it was met only 4 times during the year under review and the District Narcotics Control Committee, which was supposed to meet 3 times a year, met only once during the year. Furthermore, the District Agriculture Committee, which is supposed to meet once a month in a year, met only 6 times during the year under review. Accordingly, the proper and timely functioning of the proposed committees is extremely important for providing effective and meaningful services to the citizens in the district, but sufficient consideration had not been given to the timely functioning of those committees.

commencing of committees was hampered by that officers were engaged in election duties due to the commencing of two main elections in the year 2024 and the lack of auditorium facilities for commencing committees.

district, those committees should be held as scheduled.

4.2 Uneconomical Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Renovations of concreting nearly 500 square feet of the “Yowungama” community hall, interior and exterior painting, repairs of doors and windows and the installation of shutters for the windows were carried out on the provisions of Rs. 500,000 from the decentralized budget allocation by the Beruwala Divisional Secretariat and the roof of the community hall., which was renovated using government provisions, was severely deteriorated and it was on the verge of collapse. Even the clear ownership of the building and land that were being renovated had not been clearly identified and government funds were used to repair a building whose roof	Although the land with this building was underutilized, the building could have been used for productive purposes if unexpected problems had not arisen and it is expected that the roof of the building will be installed through the 2025 Provincial Council provisions.	Action should be taken regarding the officers who selected projects without formal study and consideration should be given to economic effectiveness and prioritization when given approvals to projects.

was nearly to collapse and also non-identified the ownership. Approval was given to allocate funds for this in the situation of pointed out the above situations in writing by the Development Officer and Grama Niladhari of the area and the land with this building was also overgrown with weeds and underutilized.

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| <p>(b) Although Rs. 7,500,000 was allocated for the construction of the Horana Rajya Osusala from the money allocated for development projects in the Horana Divisional Secretariat Division under the “Palath Neguma” development programme in the year 2014 and the construction of the building was completed in the year 2016 at an estimated cost of Rs. 7,075,000, it was remained underutilized and not used for its intended purpose even at the end of the year under review. It was observed that although about 8 years had passed since the completion of the construction due to that there was not an agreement regarding the construction plan with the Pharmaceuticals Corporation, which was a party involved in the construction of the building, and problematic situation between the two parties regarding the legal requirements to be done regarding land acquisition and building construction, this building was underutilized and it was not being properly utilized and maintained.</p> | <p>Since this building was underutilized and been gone into disrepair, it is being used as the offices of 04 field officers after taken consent of the relevant institutions.</p> | <p>Action should be taken to coordinate relevant stakeholder parties to utilize the building for its intended purpose and a programme should be developed to maintain proper coordination, direction and supervision among the relevant government institutions from the beginning to end of a project.</p> |
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- (c) 57 Societies were registered under two phases in 05 Divisional Secretariat Divisions, which were sample tested under the “Grama Shakthi” people’s programme, which aims to eradicate poverty implemented by Divisional Secretariat division wise by the allocation of provisions under the expenditure head of the Presidential Secretariat and as 45 of these societies or 79 percent were inactive as at 31 December 2024, the amount of Rs. 21,821,998 in the bank accounts of those societies were remained underutilized on that date. In addition to this, Rs. 1,566,845 had been remained as non-performing loans as at 31 December 2024 from the self-employment loans given to members of the active societies in 03 Divisional Secretariat Divisions. Although it is stated as per the circulars that the executive council should be summoned and community development activities should be initiated with the coordination of the relevant Divisional Development Officer according to the constitution of the Grama Shakthi societies that are active, actions had not been taken for that. According to the Circular of the expenditure of the provisions provided for the second phase of Grama Shakthi societies, although the provisions of the inactive Grama Shakthi societies should be given to active societies, the necessary actions had not been taken in timely.
- According to the instruction letter from the Director General of the Rural Development Bureau, the District Secretary has been informed to take the necessary actions to use the underutilized money in the bank accounts to the General Deposit Account. Actions are being taken to submit documents to the Saubhagya Bureau to take further actions regarding inactive societies.
- Societies should be activated and implemented in accordance with circular instructions using a formal programme or the government should take over the money balances of inactive societies.

4.3 Projects Implemented by Local Funds

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Rs. 7,795,419 was spent for the Olaboduwa mushroom growing related product improvement project under the Horana Divisional Secretariat's Saubhagya Production Village Programme – 2021. Due to various reasons such as 14 beneficiaries had gone abroad, changed the residence, they were abandoned or temporarily suspended from the above industry as at 30 September 2024 and the goods and equipment provided to 12 other beneficiaries were also underutilized, but action had not been taken in accordance with the circular instructions regarding those beneficiaries. 02 Public facility centers were established on 02 private lands to improve mushroom production under the above-mentioned project and one mushroom product mixing and packaging machine and one mushroom boiling machine were installed for its common use. These common facilities and the machinery and equipment provided for them remained underutilized from the time of initiation until the end of the year under review and a proper study had not been done about the need and utilization of the public centers of the relevant project during the preparation, recommendation and approval of the project proposal under the above-mentioned project and project plans had not been prepared accordingly.	Although it is expected that the allocated money for this project will be used effectively, due to lot of problems such as the rapid increase in prices of goods and services due to the Covid-19 pandemic and economic crisis in the country and the discouragement of beneficiaries due to the collapse of their objectives and difficulty to re-empowerment, the desired objectives have failed to be achieved.	Action should be taken regarding the officers who did not monitor and follow up the project properly and the existing deficiencies should be completed and the project should be directed towards its desired objectives and the project proposals that can be implemented practically should be selected after a proper feasibility study in future.

- (b) Machinery and equipment worth Rs. 5,845,504 had been provided to the Saubhagya society under the vegetables, fruits and leaf dehydration project of the “Saubhagya Production Villages” Programme – 2021 in the Horana Divisional Secretariat and total equipment worth Rs. 614,240 was also provided to the members of the society as individual grants. The main processing center where food is dehydrate under the above-mentioned project was established on private land and the above machinery and equipment had been installed without a contract. Although an agreement should be reached with the Divisional Secretary and the owner of the relevant land through a formal legal procedure until a public place is prepared in cases where arrangements have been made to establish public centers in private buildings according to the given instructions, such formal legal procedure had not been followed for that. The products were labeled under a private brand name and as the marketing activities are done only by the Chairman now, although continuously requested from members to join for the marketing activities, they are still not joined for it and in addition to jackfruit, kohila etc., members have been continuously informed to grow the necessary green leave varieties for the project, but there has not been satisfactory result. The machineries of the project was not being utilized efficiently and the project was not able to achieve its intended objectives.
- The relevant project trustee has been informed that if the project is no longer able to continue as per the agreement, the relevant project equipment should be returned and the spent government money for training should be refunded.
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| (c) | <p>An amount of Rs. 4,869,111 was spent for the construction of a cinnamon extraction center and the providing of cinnamon plants and cinnamon equipment to 60 beneficiaries for the Mandagala Cinnamon Village Project under the “Saubhagya Production Villages” Programme implemented by the Walallawita Divisional Secretariat. According to the project proposal, the expected output of the cinnamon extraction center was stated to be the production of oil using cinnamon leaves and bark at 15 and 12 bottles per month respectively, but although almost 2 years have passed since the establishment of this cinnamon production center, only 27 bottles of cinnamon oil have been produced up to now. Furthermore, production activities at this cinnamon oil extraction center had not been carried out after 10 February 2024.</p> | <p>There is a decrease in production with the decrease in the price of cinnamon oil.</p> | -do- |
| (d) | <p>Rs. 7,356,259 was spent on the project to expand betel growing in the area in the year 2021 with targeting the export market in addition to the local market under the “Saubhagya Production Villages” Programme implemented by the Walallawita Divisional Secretariat. Although this project was expected to produce 4538 sheaves of betel per month as 938 sheaves of betel under the single-pillar system and 3600 betel leaves under the bed system per month, but according to the project progress reports, although only 28 out of the 89 beneficiaries are engaged in betel growing, the income of all other than three of those beneficiaries was less than Rs. 10,000. Also, 61 out of the 89 initial beneficiaries of the project had shifted to growing other</p> | <p>Since betel growing is often susceptible to bacterial diseases, beneficiaries have temporarily shifted to other crops.</p> | -do- |

crops outside the objectives of the project.

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| (e) | <p>A dehydrator worth of Rs. 150,000 had been provided to a Saubhagya society under the “Saubhagya Production Villages” Programme (2021) by the Mathugama Divisional Secretariat and it had been given to a women’s association of the area on 15 July 2024 at the request of the association due to it had remained idle for about 2 1/2 years from the given date of it without adequate utilization. Even though, the association also stated that it would not be used due to defects in the machine and accordingly, the purpose of providing the dehydrator was not to contribute to strengthening the members’ economy through the use of dehydration technology to preserve food. The expenses incurred under the project were wasted due to purchases made without a proper feasibility study of the need.</p> | <p>Action will be taken to find another association that can use this machine that can be fixed the minor defects and provide the dehydrator again.</p> | <p>-do-</p> |
| (f) | <p>Although the Panadura Divisional Secretariat has allocated Rs. 7,374,853 for the footwear manufacturing project with an estimation of Rs. 9,521,994 under the 2021 “Saubhagya Production Villages” Programme, only Rs. 873,967 had been spent on the footwear project. Furthermore, although a provision of Rs. 1,268,463 was allocated for this project for the year 2023, the Panadura Divisional Secretariat had spent only Rs. 376,057 for the footwear project in that year. Accordingly, the relevant responsible persons had failed to implement the project proposals as that maximized the use of the allocated provisions for the projects and the contribution to the</p> | <p>The amendments were not approved as there was insufficient time to implement the project submitted with the revised estimate for 2021 and due to the economic difficulties prevailing in the country in the year 2023, the beneficiaries of the footwear production village were unable to pay the 50 percent of the amount that they were required to pay for the equipment which were requested by them.</p> | <p>The project proposals should be implemented by fully utilizing the provisions allocated for the projects and a programme should be implemented to maintain optimal levels of contribution to the development of Divisional Secretariat jurisdiction through the objectives expected under the programme.</p> |

development of the Divisional Secretariat area through the allocated provisions to achieve the desired objectives under the Saubhagya Production Villages Programme was not at an optimal level.

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| (g) | <p>The Beruwala and Mathugama Divisional Secretariats had provided Rs. 715,000 for the domestic goat rearing programme to 09 beneficiaries under the “Kadukara Dashakaya” 2024-2033 Ten-Dimensional Integrated Rural Development Programme”, but as revealed during the physical inspections of the audit, it was observed that the goats and calves as obtained had succumbed to various diseases and died, the animals that had been provided had been sold to others and the proper insurance compensation had not been obtained for the dead animals and although it has been pointed out the need to obtain the recommendation of the public veterinary offices of the area and implement the projects under the supervision of Veterinary Officer when implementing animal control projects, that supervision had not been carried out properly and there had been insufficient coordination by the Divisional Secretariat.</p> | <p>Action will be taken to further inform the relevant beneficiaries and veterinary offices to prevent such situations in future and do the relevant coordination.</p> | <p>Appropriate actions should be taken regarding the beneficiaries who have acted contrary to the project criteria and achieve the desired objectives by working under the coordination, guidance, direction and control of the Regional Veterinary Authorities at every stage in implementing livestock development projects.</p> |
| (h) | <p>Rs. 594,000 was spent on 02 projects to provide chicks to selected low-income families implemented with the aim of increasing the economy of the rural people by the Mathugama Divisional Secretariat under the “Kadukara Dashakaya” 2024-2033 Ten-Dimensional Integrated Rural Development Programme and 136 out of 800 chicks provided to the</p> | <p>Despite the beneficiaries have been informed and given necessary instructions, although animals still die due to the negligence of the beneficiaries, it is hoped that action will be taken to prevent such incidents from occurring in future and increase egg production by the supervision of giving vitamins and foods to</p> | <p>Actions should be carried out under the coordination, guidance, direction and control of the Regional Veterinary Authorities at every stage in implementing livestock development projects and a programme should be implemented with the</p> |

beneficiaries had died during the physical inspection carried out on 06 February 2025 and it was 17 percent of the number of given chicks. All 20 chicks given to two beneficiaries had died from that. Also, when providing chicks to the beneficiaries, 1 ½ month old chicks were provided and it was further observed that although the age of the chickens had exceeded 6 months by the audited date on 06 February 2025, 199 of the chickens given to 24 beneficiaries, excluding the dead ones, were still not laying eggs and this was 25 percent of the chicks provided under this project. Accordingly, the objective of the project, “to obtain sufficient contribution to raising the economy of low-income rural people”, had not been achieved to the expected level.

the animals through the support of relevant institutions to achieve objectives of the project.

- (i) According to the estimate of Rs. 02 million prepared under the project to develop the access road to the military camp on the Pelawatta-Pitigala road up to Miriswatta implemented by the Walallawita Divisional Secretariat under the allocation of 02 million received under the “Kadukara Dashakaya 2024-2033 Ten-Dimensional Integrated Rural Development Programme”, although the maximum length of the road was stated to be approximately 300 meters and the maximum width was 4.5 meters, the on-site measurements taken for this purpose had not been submitted to the audit. According to the approved initial feasibility study report for this project, the number of people who would benefit from the proposed project was stated as 95 and the number of families as 25, but the
- Answers had not been submitted.
- The provisions received under rural development programmes should be implemented on a priority basis as receiving benefits to the majority of the people in the area and formal actions should be taken regarding the officers who fail to do that.

road development activities of the relevant project were limited to the internal road development activities of the 1st Sri Lanka Army Pioneer Corps' Pelawatta Army Camp during the on-site physical inspection conducted by the audit on the relevant road project on 15 January 2025. Accordingly, road development was limited to the complete construction of a 100 meter long section of road inside the Pelawatta Army Camp and the repair of another 84 meter long section up to the General officers; Residence. Instead of the access road requested by the residents of the area from the provision of Rs. 02 million received for the repair of the Army Camp access road as it is, Rs. 1,114,510 was paid to the relevant contractor on 15 December 2024 for the development of internal roads only at the military camp and instead of utilizing the entire provision received for road development in the area and developing essential roads as requested by the residents of the area, the development of only internal roads within military camps had resulted in a situation where the expected benefits were not being received by the residents.

4.4 Losses and Damages

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	The total damage caused to parts of the building and the entire electrical system, including the main electrical panel, due to a sudden fire out in the main electrical panel near the entrance to the Kalutara District Secretariat	The Department of Buildings has confirmed that the Bus-bar panel that caused the occurred fire in the building is properly belonging to the Lanka Electricity (Private) Company. Accordingly, steps	The value of the damage caused should be recovered from the responsible parties without delay and action should be taken to restore the electricity system as

	<p>building during the year under review was estimated to be around Rs. 7,500,000 and according to the report of F.R. 104(4), the Lanka Electricity (Private) Company was determined to be the responsible party for the damage and it was informed to them. However, the company had stated that the Bus-bar panel that had been revealed by the investigations as the cause of the fire is not owned by that company and there was not any agreement regarding reimbursement of damages. Also, although it had been passed more than a year until 15 August 2025 since the fire had occurred, it had not been possible to restore the damaged electricity supply to the District Secretariat building on a permanent basis or to restore the electricity supply that had been temporarily provided for a period of only one month.</p>	<p>have been taken to immediately restore stable electricity supply at the expense of company and steps have also been taken to inform the Ministry of Finance through the Secretary of the Ministry of Public Administration, Provincial Councils and Local Government.</p>	<p>stable.</p>
(b)	<p>A cab belonging to the Beruwala Divisional Secretariat was involved in an accident when it occurred accident with a train near Beruwala on 12 March 2025. However, even though 4 months had passed since the accident occurred, action had not been taken in this regard as at the audited date of 12 July 2025 in accordance with section 104 of the Act.</p>	<p>Answers had not been given.</p>	<p>Investigations should be conducted immediately in accordance with Financial Regulations and action should be taken to recover the losses incurred by the government.</p>

4.5 Management Inefficiencies

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	<p>According to the information provided by the project consultant regarding the construction of a new building for the District Secretariat, the cumulative delay charges to be recovered from the</p>	<p>Since the entire building is currently being used as part of the District Secretariat, if there is any delay charges to be charged from the consultancy firm, it is</p>	<p>Action should be taken to conduct an independent investigation regarding the performance of this contract and complete the</p>

payments up to interim payment certificate No. 20 of the contract was Rs. 3,634,307, but it had not been recovered even at 31 December 2024. Although the value of additional work performed as per the final bill according to the interim payment slip 20 was Rs. 8,358,049, proper approval had not been obtained for it as per the provisions of the Procurement Guidelines and the Standard Schedules of Rates (SSR) and Formal Variation Orders (FVO) had not been submitted. It was observed in the field audit inspection that there were main defects of non-supplement and non-installation of the diesel generator as per the agreement, non-completion of audio-visual system, non-completion of audio management system, non-implementation of the system integrated with water tanks and water motor and non-implementation of the electricity and fire protection system even at August 2025. Furthermore, there were over 20 construction defects due to non-compliance with construction standards and insufficient supervision of construction when necessary. The contractor had been informed several occasions to take actions to correct the deficiencies in accordance with the contract agreement, but only some of those deficiencies had been corrected and corrections of some deficiencies had not been properly completed.

The constructions, which had been completed as parts before the full completion of this contract, had been used from time to time by the District Secretariat and although it had been decided to legally terminate the contract (Mutual Termination) by

appropriate to calculate with considering the periods that has been used,

the consultancy firm should provide relevant

recommendations and obtain approval from the Procurement Board and

these deficiencies should be done based on the recommendations of the consultancy firm and

discussions are currently being done between the District Secretary and the Advisory Board in this regard and it is appropriate to take further action based on those discussions and the recommendations of the Advisory Board.

remaining work and obtain legal documents and take action against the relevant responsible parties.

mutual agreement of both parties, it had not been done even at May 2025.

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| (b) | <p>There were 27 partly completed constructions of buildings without completion from long time and have been partially completed and partially completed buildings that cannot be found the cost of construction, which were commenced in the Divisional Secretariat areas of Beruwala, Horana, Bandaragama, Panadura, Agalawatta, Dodangoda, Mathugama, and Kalutara with government funds received from various sources of provisions and incurred a total cost of Rs. 42,884,718, and there were also 4 other partially completed buildings for which the incurred cost of construction could not be found. A period of 2 to 26 years had passed since the construction of these buildings commenced and some of these constructions were limited to the foundation and steel wires used for the towers and due to those parts has also been exposed to the sun and rain for a long time, those had become unusable again and due to that, the government money spent for them had become an inactive.</p> | <p>Due to that the provisions allocated for many of these projects have not been sufficient to complete the construction, it could not be completed these work and that subsequent provisions have not been allocated for them.</p> | <p>Attention should be paid to completing the remaining work on the partially completed and abandoned buildings and achieving their desired objectives and action should be taken against those responsible parties for giving proposals and granting approval for the construction of the above buildings without proper prioritization of the need and proper feasibility studies.</p> |
| (c) | <p>The National Crafts Council had utilized the provision of Rs. 4,365,000 provided in the years of 2021 and 2022 to establish a Rattan Training Center and a raw material bank under the Rural and Traditional Village Integrated Development Programme of the Bulathsinhala Divisional Secretariat Division under the expenditure head No. 408-02-03-08 and only part of the construction of those buildings had been completed even at 31 December 2022. Although</p> | <p>The work on this could not be completed as expected in the year 2024 due to reasons such as non-provisions of funds on time by the Ministry of Industries, insufficient time to complete the procurement activities related to the project and commence and complete construction within the last period of the year 2024.</p> | <p>Action should be taken against those responsible parties for submitting proposals and granting approval for the construction of these buildings without conducting a formal investigation prioritizing needs and conducting proper feasibility studies and action should be taken to responsible parties about</p> |

Rs. 7,500,000 has been allocated to the Kalutara District Secretariat in the year 2023 for the remaining construction works, the provisions were rejected, stating that it was not possible to commence and complete the project construction before 15 December 2023, and a request was given to provide the relevant provisions for the year 2024. Accordingly, although the National Crafts Council had allocated Rs. 9,900,000 for this construction in the year 2024, action had not been taken to complete the relevant project in the year under review by utilizing the said provisions.

non-completion the relevant construction within the stipulated time despite receiving the appropriate provisions.

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| <p>(d) The work of the final phase of the new building of the Horana Divisional Secretariat had been commenced in the year 2011 and completed in the year 2015 at an expenditure of Rs. 32,435,820 and additional work was also carried out to complete the work in the year 2016 at a cost of Rs. 1,996,502 and it had been used for office purposes from February 2017. Many construction defects were occurred in short period since the building was completed and many problems had to be faced during the use of this building and although reminders were sent to the contractor on 04 occasions to correct these deficiencies, he had not taken action to correct them until March 2025. However, contracts were given to this contractor again and due to the tiles covering an area of 7.7 square meters in the lecture hall on the up-stair of the new building were peeled, the tiles were re-laid at an expenditure of Rs. 803,290 in the year 2023. The above-mentioned defects that occurred within</p> | <p>Answers had not been submitted.</p> | <p>Action should be taken to conduct a formal investigation and take action against contractors who completed construction with substandard defects and appropriate action should also be taken against the officer who supervised this work.</p> |
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a very short period of time after the completion of construction are weaknesses that arisen due to the defects of the contractors and supervisory officers who carried out the construction outside the prescribed standards and specially, the defects in the sewerage system and water supply system needed to be corrected immediately.

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| (e) | <p>The ownership of 04 vehicles used by the District Secretariat had not been taken over and the District Secretary had failed to submit information regarding 15 motorcycles registered under the name of the District Secretary. Although 05 motorcycles under the name of the Kalutara District Secretary were attached to the Divisional Secretariat and the District disaster unit, the daily running charts for those motorcycles had not been submitted for audit by those institutions on a monthly basis. Although 05 tractors and 07 bowser trailers registered under the name of the District Secretary had been attached to the Divisional Secretariats by the District Secretary, they are not being used and have been given to the Pradeshiya Sabhas on various occasions and although requests have been made to hand over the tractors and bowser trailers to the Divisional Secretary/ District Secretary as they are not being used by the Pradeshiya Sabha and there was no need of them now, the District Secretariat had not coordinated and taken over this matter.</p> | <p>Actions are being taken to transfer the registration rights of these 04 vehicles to the name of the District Secretary, Kalutara, that the instructions of the Comptroller General regarding the motorcycles will be followed and that the Provincial Revenue and Motor Vehicles Commissioner has been informed not to issue revenue licenses for the 03 motorcycles and register them as blacklisted, all daily running charts related to motorcycles provided to the Divisional Secretariats and District Disaster Unit are requested to be submitted for audit and those who do not that have been informed to handover the motorcycles to the District Secretariat and it is proposed to take further action regarding the handover of these tractor bowsers to the Pradeshiya Sabhas.</p> | <p>The District Secretary should take action to verify the ownership and consistence of all vehicles registered under the name of the District Secretariat and a programme should be developed to ensure the consistence and security of assets through formal coordination.</p> |
| (f) | <p>Despite that the prices quoted for the repairs of vehicles used in the Divisional Secretariats were revealed</p> | <p>Subject officers have been warned regarding a cab accident and the Director General of Combined</p> | <p>Action should be taken to get adequate action against all officers involved in</p> |

to be fake and it had been obtained from the same garage, it was observed many system and control deficiencies such as failure to blacklist the illegal activities of those garages and failure to take adequate disciplinary actions against those responsible parties for their involvement, also, insufficient confirmation was obtained regarding the authenticity of the process submitted to the procurement committees regarding the subsequent repairs, the garage initially submitted a low bid for the repair and when the vehicle was sent to that company for repair, it continued to submit estimates for a higher price, with stating that there were other defects, failure to record repairs and spare parts, tires and battery replacements etc. in logbooks, failure to have pre-and post-inspections conducted from the Inspector of Motor Vehicles during repairs and tire replacements, decreasing the life time of tires due to failure to do wheel alignments on motor vehicles within the prescribed distance limits. Accordingly, there was a lack of adequate internal control procedures regarding the use of vehicles in the Divisional Secretariats as well as non-compliance with the existing internal control procedures.

Services has been informed to take actions to transfer the driver to out of the district, training programmes have been organized for drivers and subject officers and those are schedules to be held in this year.

irregularities in motor vehicles repairs and steps should be taken to blacklist garages involved to these irregularities and to strengthen internal controls regarding the use of motor vehicles.

- (g) Although the Mathugama Divisional Secretariat provided financial assistance of Rs. 2,975,000 and resettled 02 houses which had been alienated by the beneficiaries under the “Resettlement of Disaster-affected People” project, apart from seeking advice from the District Secretary about the actions to be taken regarding these beneficiaries, action had not been

Further actions will be taken in accordance with the instructions and orders received from the Disaster Relief Services Center regarding this matter.

Further steps should be taken in this regard by contacting the Disaster Relief Services Centers.

taken in this regard even at February 2025.

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| (h) | It was observed in the sample audit conducted in 09 Divisional Secretariats regarding the payment of pensions in the year under review that Rs. 12,108,247 had been paid as pensions on 72 temporary files in the year 2024 in that same 09 Divisional Secretariats and the Beruwala Divisional Secretariat had paid Rs. 3,978,836 as pensions to 20 pensioners without any file. The reason for the misplacement of files which are misplaced, including when they were misplaced, under which officer's custody, had not been revealed. It was not occurred in any time that the information in relation to pensions files of the pensions payment division, files that change due to the death of the pensioner or other reasons, files that are new inclusions etc. had been included to the register of pension files and handed over to the pension officers and handed over and received the files properly which are in the custody of officers in cases of retirement or transferring of officers. As a result, due to a proper system has not been established to verify about who are the responsible officers for the misplacements of files and non-filing of sufficient documents, action had not been taken with proper attention regarding the maintenance of retirement files and documents. | Answers had not been submitted. | A formal investigation should be conducted and action should be taken against the officers who acted irregularly and steps should be taken to establish proper internal controls regarding the maintenance of pension files and documents. |
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| (i) | Due to calculation errors or other factors, the amount of overpaid pensions in 66 retirement files of 08 Divisional Secretariats in Kalutara District as at 31 December 2024 was Rs. 11,102,428 and those were being collected as installments. Out of that, Rs. 313,044 remained unrecovered due to the death of 07 pensioners from 3 Divisional Secretariats. | Answers had not been submitted. | Overpayments should be recovered without delay and a formal investigation should be conducted and appropriate disciplinary action should be taken regarding the responsible officers. |
| (j) | It had been informed that when issuing permits for soil and sand mining activities in the Ingiriya and Horana Divisional Secretariats, approval should be taken based on the recommendations of the Environmental Committee established at the Divisional Secretariat as per the decision taken by the Chairman of the Ingiriya Regional Coordination Committee at the Parliament Advisory Committee. Accordingly, in cases where the recommendations of the relevant Divisional Secretary are submitted to the Geological Survey and Mines Bureau for the issuing of permits regarding soil and sand, the Director General of the Geological Survey and Mines Bureau had informed the Ingiriya Divisional Secretary to act in accordance with the decision of the Environmental Committee established at the Divisional Secretariat and provide recommendations. However, although the Ingiriya Divisional Secretary had approved 26 applications for soil and sand excavations up to 12 September 2024, Environmental Committee reports had not been obtained at any time. | If necessity, the Divisional Secretary should take action to obtain the recommendations of the Regional Environmental Committee and since such need was not arisen, those applications have been approved. | Action should be taken against officers who acted contrary to legal provisions and approval should be given based on the recommendations of the Environmental Committee established at the Divisional Secretariat when issuing permits for soil and sand mining activities. |

(k)	Although instructions had been given at the Kalutara District Audit and Management Committee meetings to identify the lands that should be taken over from the local government institutions and the lands that should be transferred to the local government institutions and take actions to transfer them correctly, the transfer of 73 plots of land to be transferred to local government institutions had not been carried out by 03 Divisional Secretariat in the Kalutara District that were subject to sample inspection.	Action should be taken to identify lands that should be taken over from local government institutions and lands that should be transferred to local government institutions and transfer them correctly.	Action should be taken timely regarding the government lands that need to be taken over and transferred.
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4.6 Non-answering to Audit Queries

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Answers to 14 audit queries issued to the District Secretariat for the years 2024 and 2025 had not been sent even at 15 August 2025 and although it had been taken more than 03 months, the number of audit queries that were not answered was 09.	61 audit queries have been received for the year 2024 and responses have been submitted yet for 53 and further responses are required for 08 audit queries.	Answers should be given timely to audit queries and the relevant corrections should be done.

5. Achievement of Sustainable Development Goals

5.1 Progress of the Achievement of Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although the District Secretariat had identified development activities under 17 goals of the 2030 Sustainable Development Agenda, the audit was unable to accurately measure the performance in achieving the Sustainable Development Goals in the year under review due to non-submission of targets of the achievement indicators of each	Action will be taken in future to submit Key Performance Indicators (KPIs) to the audit as a specific indicator in accordance to be measured the achievement of the desired targets numerically.	In order to evaluate the performance in achieving the Sustainable Development Goals, the expected targets of the achievement indicators of each development activity and the achievement of those targets in the year should be submitted as a

development activity and key Performance Indicators (KPIs) as a specific indicator that can be numerically measured to achieve those targets to the audit.

specific indicator (KPI) that can be measured numerically.

6. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Development Officers were employed in many of the Divisional Secretariats in the Kalutara District in excess of the approved carder and the number of excess Development Officers employed in excess of the approved carder in only 06 Divisional Secretariats that were sample inspected was 80.	According to the decision taken based on the government policy, those officers have been recruited and attached.	Action should be taken to maintain staff in accordance with the approved carder or to amend the approved carder.