

Head 272 - Kurunegala District Secretariat - 2024

1. Financial Statements

2. Qualified Opinion

Head 272 - The audit of the financial statements of Kurunegala 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 for the year then ended and cash flow statement was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the District Secretariat Kurunegala was issued to the Accounting Officer on 27 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 30 May 2025 in terms of Section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Kurunegala District Secretariat as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with the basis of preparation of the financial statements set out in Note 1.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of matter - Basis of preparation of financial statements

The attention is drawn to Note 1 to the financial statements, which describes the basis of preparation of the financial statements. The financial statements have been prepared for the use of the Treasury and Parliament of the Kurunegala District Secretariat in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 6/2024 dated 16 December 2024, as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Kurunegala District Secretariat, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

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

The Accounting Officer are responsible for the preparation of financial statements that give a true and fair view in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline No. 6/2024 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 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 Responsibilities for the Audit of the Financial Statements

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

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

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

1.6.1 Accounting Deficiencies

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) During the year under review, the works completed Nila Sevana constructions amounting to Rs. 4,815,600, in 06 Divisional Secretariats from the allocations received from the Presidential Secretariat under the Decentralized Budget Program, had not been accounted for under Property, Plant and Equipment.	After obtaining approval from the Presidential Secretariat to which the expenditure head relevant, that the steps will be taken to account for it as an asset under Head 272.	Since the work has been completed in accordance with the Public Accounts Guidelines, the Nila Sevana value should be accounted for.
(b) Although the dilapidated official residence located in the Mahawa Divisional Secretariat premises was newly constructed and handed over by the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government in the year 2023 under provisions of Rs. 10,788,960, no steps had been taken to reassess and accounted for in the year under review.	The allocations have been received under expenditure head 130, and the necessary steps are being taken to account for and assess this value under expenditure head 272.	Since the value has increased, it should be revalued and accounted for.

2. Report on Other Legal Requirements

I express the following matters in terms of Section 6(1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendation in paragraph 3.1 (a) of this report on the financial statements for the previous year had not been implemented.

3. Financial Review

3.1 Non-compliance to the Laws, Rules and Regulations

	Observation		Comments of the Accounting Officer	Recommendation
	Reference to Laws, Rules and Regulations	Non-compliance		
(a)	Paragraph 10 of the Secretary to the State Ministry of Internal Security, Home Affairs and Disaster Management's Circular No. 16/2020 dated 18 September 2020	Although the Divisional Secretaries should take steps to inspect every Grama Niladhari office at least once every 4 months, The Grama Niladhari offices of 20 Divisional Secretariats had not been inspected in this manner.	That the instructions have been given to the Divisional Secretaries to make every effort to inspect the prescribed number of Grama Niladhari offices per month.	A plan should be prepared to inspect every Grama Niladhari office in accordance with the circular.
(b)	Section 251 of Chapter XVIII of Volume 01 of the Procedural Rules published in the Extraordinary Gazette No. 2310/29 dated 14th December 2022	As of 31 December 2024, the transfer procedure had not been implemented for 222 Combined Service Officers, 72 Grama Niladharis and 338 Development Officers who had completed 05 years of service at the same place of work in 26 Divisional Secretariats.	Compared to previous years, a large number of officers who have served for more than 05 years have been transferred. The necessary steps will be taken to transfer the remaining officers stage by stage in future.	A program for transferring officers should be developed and implemented in accordance with procedural rules.

4. Operating Review

4.1 Non-achievement of expected Output Level

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although an expenditure of Rs. 3,774,418, Rs. 3,854,128 and Rs. 947,746 had been incurred for the Ambanpola Water Project implemented in the Ibbagamuwa Divisional Secretariat in the year 2013, No. 425 Katupotha and No. 406 Katupotha Unit 03 Water Schemes implemented in the year 2018 and the development works of the Welgala Day and Night Sports Ground implemented in the year under review, even by the end of the year under review, steps had not been taken to fully complete those projects and make them available for public use.	The initial work on the Ambanpola Water Project has already begun and both 2 projects of Katupotha - Unit 03 remain unfinished. The National Community Water Supply Department is currently commencing its preliminary work. It has been informed in writing that the deficiencies in the Welgala Day and Night Playground must be corrected within 02 weeks.	A program should be developed and implemented to quickly complete projects and make them available for public use, to achieving the desired level of completion.

4.2 Failure to Achieve the Expected Outcome

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although the Giribawa Divisional Secretariat had been carried out the repair of the pumping station and motor of the Amadahara Water Society and the acquisition of electricity at an expenditure of Rs. 483,582 under the decentralized budget program in the year under review, The expected benefits could not be achieved due to the failure to install the repaired motor, install the water tank and take water to the pumping station.	The community organization is trying to secure funds and as soon as the funds are received, it is expected that the remaining work will be completed under the supervision of the Technical Officer of the Divisional Secretariat and it is hoped that the project will be completed in a way that benefits the community.	Projects should be completed in a manner that enables them to achieve the desired benefits using a formal program.

(b) The playground constructed on the grounds of the Ganewatta Divisional Secretariat at a total cost of Rs.2,486,047, using the Rs. 1,470,000 received for the development of rural playgrounds in 2021 and the Rs. 1,016,047 received from the Ibbagamuwa Pradeshiya Sabha, remained unused.	Steps have been taken to inform the Local Government Commissioner regarding this underutilized situation.	Action should be taken against the officers who have not correctly identified the need and a program should be developed to obtain maximum benefits from the project.
(c) The common facilities center which had been renovated at a cost of Rs.4,698,496 and equipment provided to a Rural Development Cooperative Society in the Ganewatta Divisional Secretariat Division under the Traditional and Rural Industries Development Integrated Program in the year 2021, remained unused.	Although the government has allocated funds under various programs since 2008, that the center remains underutilized.	Action should be taken to provide maximum benefits from the planning projects in line with the needs of the community by deploying the responsible officers.
(d) An electronic scale, a small-scale dehydrator, a polythene sealer and a medium-sized flour milling machine, worth Rs.324,500, provided in the year 2023 to a beneficiary in the Olgamuwa Grama Niladhari Division in the Maspotha Divisional Secretariat Division, for the promote and market the cultivation of breadfruit in the Kurunegala district, remained unused.	If he does not produce properly with those machines even after the grace period given for production, action will be taken to give the equipment to another suitable entrepreneur.	Action should be taken against officers who have not followed up on projects and arrangements should be made to provide idle assets to a suitable entrepreneur.

4.3 Abandoning projects without completing

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although more than 10 years had passed since the payment of Rs.14,373,885 to the Water Supply and Drainage Board for 02 water pipe extension projects implemented in the Bamunakotuwa Divisional Secretariat Division, under the 2014 Deyata Kirula Development	The National Water Supply and Drainage Board had informed in December 2024 that the existing laid pipes are being used up to the Kalugamuwa Gonnawa Bridge and that work is being done to rectify the deficiencies,	A formal investigation should be conducted, action should be taken against the responsible institutions or

Program, the expenditure incurred become a waste of money due to non-implementation of those projects.

once these tasks are completed, a complete report will be obtained by the National Water Supply and Drainage Board and submitted.

parties and the benefits of the project should be provided to the community through an expedited process.

4.4 Annual Performance Report

In terms of Sub Section 47(4) of the Public Finance Management Act No. 44 of 2024, the Annual Performance Report should be published on 180 days or earlier after the end of the financial year. In accordance with the paragraph 10.2 of Public Finance Circular No. 2/2020 of 28 August 2020, the Annual Performance Report should have been prepared in accordance with the Format specified in Guideline 14, issued by the Department of Public Finance. As per Section 16(2) of the National Audit Act, No.19 of 2018, Performance Report should have been presented together with the Annual Financial Statements. Regarding that, the following deficiencies were observed.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The performance report was not prepared in accordance with the action plan and the tasks included in the action plan were not reflected in the performance report.	When submitting the annual performance report, it was not submitted based on the action plan and that it has been submitted on the approved format for the performance report.	The performance report should be prepared in accordance with the action plan.
(b) According to paragraph 3.8 of the performance report, As of 31 December 2024, assets were listed for only three codes, although it was stated that there were no assets related to the remaining four codes, steps had not been taken to represent those assets under code number 9180 since there were leased assets in the Divisional Secretariats.	Although there are leased assets in the Divisional Secretariats under asset code number 9180, that it has not been possible to assess the value due to the ownership of those assets has not been acquired to date.	Asset ownership should be taken over, accurate valuations should be obtained, and assets should be represented according to code numbers.

4.5 Projects Implemented from Local Funds

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Under Rural Road Development - 2024, 16 projects worth Rs.15,250,000 for which provisions were allocated and approved in the year under review had not been implemented during the year.	Due to the delay in approving the relevant proposals as time taken by the public representatives to submit the proposals to the Ministry, it was stated that 16 projects could not be completed due to insufficient time to allocate funds and implement them, adverse weather conditions, and the announcement of the 2024 presidential election.	A formal inspection should be conducted and steps should be taken against the parties responsible for the non-implementation of projects, and a program should be formulated to implement the projects for which funds have been allocated in the future without delay.
(b) Although projects should be selected in a way that minimizes regional disparities under Regional Development-2024, the expected objectives of the program had not been achieved due to the fact that out of the total allocation of Rs.95,070,000 allocated in the year under review, Rs. 46,345,000, that is. 49 percent of the total allocation, was allocated for the distribution of goods to community organizations.	Since the selection of projects under the Regional Development Program is not done at the district or regional level, that the only proposals approved by the district under the Presidential Expenditure Head for the purchase of goods and development of infrastructure facilities were implemented.	A program should be developed to investigate the failure to identify projects in a formal manner and to plan and implement projects in a way that minimizes regional disparities.

4.6 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) 20 multi-chopper machines (shredding machines) purchased by the District Secretariat from a selected supplier after calling for quotations on 29 December 2021 at a cost of Rs.5,404,000 remained unused and idle throughout the year under review.	That the discussions are currently underway with the Department of Animal Production and Health regarding the possibility of using these multi-chopper machines to produce animal	Formal action should be taken against officers who purchased assets without a plan, and steps should be taken to use idle assets

	feed for dairy farmers engaged in commercial dairy farming.	without a plan for productive purposes.	
(b)	Although a period of 10 to 61 years had elapsed by the end of the year under review for the acquisition of lands where 06 Divisional Secretariats are located, the acquisition process had not been completed.	That the takeover activities are underway.	Land acquisition activities must be completed promptly.
(c)	23 vehicles in 09 Divisional Secretariats remained underutilized by the end of the year under review.	Although advice has been sought from the Ministry of Public Administration regarding the provision of bowser vehicles that are not being used to provide services effectively to local government institutions that can be used effectively, no response has been received to date.	Vehicles should be effectively used.
(d)	A double cab vehicle and 6 motorcycles owned by the District Secretary whose registration rights had not been cancelled were sold by bidding on 05 February 2020, although 04 motorcycles had been provided to the Wayamba College of Technology on 3 December 2021, the registration rights of those vehicles remained with the Kurunegala District Secretary even as of the last day of the year under review.	Although the relevant forms have been submitted to cancel the registration of one vehicle, it has not been informed that the registration has been cancelled, and that the M.T.A. 6 forms for 6 vehicles have been completed and given to the buyer, but it has not been informed that the registration of 04 vehicles has been cancelled.	Responsible officials should act promptly to properly finalize the transfer of ownership.
(e)	While 28 pieces of land with high commercial value, including the bus stand, Maligapitiya, Public fair, Cemetery, Land Registrar's Office Land, Rajapihilla rest house, Rajapihilla Park, Land where the Municipal Council premises are	That the further work is underway to hand over to the Municipal Council.	Steps should be taken to generate income through legally long-term leases of land.

located, Magazine Hill Land in the Kurunegala area could have been given to the Urban Council on a long-term lease basis and generated a large amount of revenue for the government, efforts were being made to transfer them to the Kurunegala Municipal Council.

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| (f) | 60.19 hectares of land and the buildings located in 13 Divisional Secretariat Divisions and 64 Grama Niladhari Divisions of the Kurunegala District, remained unused. | That the 52 assets in the Divisional Secretariats of Mahawa, Ibbagamuwa, Nikaweratiya, Ridigama, Kuliapitiya, Padu/Batahira, Kobeigane, Wariyapola, Giribawa, Udubaddawa, Weerambagedara and Kotawehera are lying idle. | Land should be legally leased on a long-term basis to generate income or to be used in a project that can generate other productive economic benefits. |
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4.7 Uneconomic Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) A land measuring 30.704 hectares (75 acres) located in the village of Mahagalmada Egoda in the Pothuwila Grama Niladhari Division of the Ganewatta Divisional Secretariat Division was leased to a limited company (Janatha) for 30 years on 18th January 1999 and although property and equipment worth Rs.113,622,591 had been provided including Cash, machinery and equipment worth Rs.17,383,481, buildings and infrastructure facilities worth Rs.555,618,000 entrusted by the Board of Investment, Rs.37,621,110 cash belonging to the Land Reforms Commission and Rs.3,000,000 as agricultural revolving loans to the (Janatha) Farmers Company Limited from time to time since 1999 with the aim of implementing a pilot project for processing agricultural products with rice	That the notice has been sent to the Chairman of the Hiriyala Agricultural Company Limited on 25 November 2024 to take steps to properly develop the land, the Commissioner General of Lands has informed that if the desired developments are not made within 6 months, the lease will be cancelled through judicial proceedings.	Formal action should be taken against officers who have not carried out the relevant supervision and follow-up to achieve the objectives, and if the desired objectives are not achieved, the lease should be cancelled and appropriate steps should be taken to achieve the objectives.

and flour products, seed processing, vegetable and fruit dehydration and storage facilities for purchasing paddy, none of these objectives have been achieved to date.

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| <p>(b) A further balance of Rs. 1,975,000 was still to be recovered at the end of the year under review from the loan of Rs. 3,000,000 provided by the District Secretary from the Agricultural Revolving Loan Fund.</p> | <p>It has not been observed that the outstanding loan amount has been settled so far.</p> | <p>Responsible officers should be taken steps to recover the loans without delay.</p> |
| <p>(c) Although, in terms of Section 454 of the Government Lands Ordinance and Sections 9 and 10 of the Lease Agreement, no interim lease or sub-lease can be made without the prior permission of the District Secretary and the Land Commissioner, the government had lost revenue due to the interim leasing out to a private company on the condition of collecting monthly fees of Rs. 400,000 each in the first and second years, Rs. 420,000 each in the third and fourth years, and Rs. 540,000 each in the fifth year for a period of 5 years from 22 May 2022 to 31 August 2026.</p> | <p>That the relevant documents to legalize the sub-lease were forwarded to the Commissioner General of Lands and accordingly that, after legalizing the interim leases and receiving instructions from the Commissioner General of Lands regarding how to collect the lease money, steps will be taken to collect the money.</p> | <p>Action should be taken against officials who have not taken legal action regarding the breach of the lease agreement, and legal action should be taken promptly.</p> |
| <p>(d) The farming company had mortgaged their leasehold rights and obtained a loan of Rs.27,844,800 on 4 occasions from the Regional Development Bank. Although both parties had agreed on 29 December 2022 to pay the bank a fine and interest of Rs. 68,866,556 for non-payment of this loan, although there was a risk that equipment and property worth Rs.113,622,591 would be forfeited to the Regional Development Bank due to non-compliance with that agreement and the company was continuously incurring losses, the authorities had not taken proper action in this regard.</p> | <p>If the expected developments on this land are not carried out and if other conditions of the lease agreement are further violated, that the recommendations will be forwarded to the Commissioner General of Lands to cancel the lease.</p> | <p>Formal action should be taken against officials who have not acted in accordance with the Government Land Ordinance regarding the mortgage of leased lands, and legal action should be taken promptly against the relevant company.</p> |

4.8 Management Weaknesses

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Every government agency must maintain a register of the name, location, value, and construction and development activities of its land properties, but It was observed that due to the absence of such a document at the Kurunegala Divisional Secretariat, land areas in 04 divisions around Kurunegala town has been victimized to unauthorized construction for many years and steps had not been taken to settle those lands under the Government Lands (Restoration of Possession) Act.	Field investigations will be conducted in the future and decisions will be made and the Urban Development Authority informed the previous Coordinating Committee that it has been proposed to build an apartment project in Wilgoda for all these people.	A register of own land and property should be maintained, and promptly action should be taken regarding the illegal constructions.
(b) Due to the lack of proper communication and appropriate methodology, Rs.13,098,200 had been surcharged in senior citizen allowances from January to December 2024 in 9 Divisional Secretariats.	According to the circular, allowances should be paid within 7 working days from the 15th of each month, surcharging occurs due to the inability to notify beneficiaries of a specific date due to the lack of provisions to pay on the due dates.	Steps should be taken against officers who have not taken steps to pay senior citizen allowances properly, and to make a system to ensure that the relevant parties receive the benefits on time.
(c) Out of the pension of Rs. 167,196,792 paid in excess to 725 retired officers at the end of the year under review, Rs. 105,206,932 had been recovered as at the end of the year under review, and a further amount of Rs. 84,576,516 was still to be recovered.	Overpaid pensions are being recovered from the 30 Divisional Secretariats in the Kurunegala District, and that the remaining balance to be recovered is Rs. 84,576,516.	A formal investigation should be conducted to determine whether any overpayments have been made through the intervention of officers, and appropriate steps should be taken to promptly recover the overpayments.

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| <p>(d) Pensions paid in excess to 16 pensioners from 12 Divisional Secretariats due to the death of those pensioners before recovery, action had not been taken to recover the pension balance of Rs. 3,217,115 from the responsible parties, which remained uncollectible at the end of the year under review.</p> | <p>Although inquiries have been made to the Pensions Department to inquire about future actions, no response has been provided to date.</p> | <p>- do -</p> |
| <p>(e) In accordance with paragraph 02 of the Circular No. 06/2024(i) dated 30 March 2024 and No. 06/2024(ii) dated 17 July 2024 of the Secretary to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, while the approved officers were receiving the incentive allowance of Rs. 15,000 during the year under review for the other development programs such as the Aswesuma Program, Decentralized Fund and, as applicable, the Mountain Decade, the Agricultural Innovation Program, etc., in accordance with paragraph 02 of letter No. EST/8ALLOW/03/121 issued on 21 January 2014 by the Secretary to the Ministry of Public Administration and Home Affairs, 30 officers had further received a total of Rs. 1,376,919 as allowance for the period from March to December 31, 2024 for the purpose of coordinating and monitoring rural development programs at the district and regional levels and supervision.</p> | <p>That the letter dated 21 January 2014 and bearing number EST/8/ALLOW/03/121 had not been cancelled by the letters 06/2024 dated 28th March 2024 of the Secretary to the Ministry of Public Administration and Home Affairs, Provincial Councils and Local Government, 06/2024(i) dated 30 March 2024 and 06/2024(ii) dated 17 July 2024.</p> | <p>A formal investigation should be conducted by consulting the relevant authorities and steps should be taken to recover any overpayments.</p> |

5. Achievement of Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the Sri Lanka Sustainable Development Act No. 19 of 2017, The Kurunegala District Secretariat had not been prepared a systematic strategic plan	Since the amount of allocations to be received cannot be determined in	According to the Sri Lanka Sustainable Development Act No. 19 of 2017, steps should be

with the aim of achieving 17 sustainable development goals by the year 2030 and A sustainable development performance plan had not been prepared based on the performance reports provided by the departments each year.

advance, the taken to achieve the arrangement has not Sustainable Development been prepared for Goals by the year 2030. future years.

6. Human Resouces Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) As of December 31st of the year under review, a total of 32 posts were vacant, comprising 13 senior level posts, 3 tertiary level posts and 16 primary level posts and there were 86 excess in secondary level employees. No steps had been taken to fill vacancies and refer surplus employees to the positions where there were vacancies.	As of 31 December 2024, a total of 32 posts are vacant, consisting of 13 senior level posts, 03 tertiary level posts, and 16 primary level posts, and there is a surplus of 86 secondary level officers.	A formal staff review should be conducted and necessary steps should be taken to assign surplus officers to vacant positions.