

Head 279 – Kegalle District Secretariat - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 279 - The audit of the financial statements of Kegalle 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 Kegalle was issued to the Accounting Officer on 30 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 Kegalle 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 Kegalle 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 Kegalle 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 Kegalle 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 Kegalle 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

(a) Property, Plant and Equipment

| Audit Observation | Comments of the Accounting Officer | Recommendation |
|---|---|--|
| (i) 06 service buildings under construction belonging to the Galigamuwa Divisional Secretariat totaling Rs. 1,900,418 had been accounted for under non-residential buildings in the statement of non-financial assets instead of being accounted for under the ongoing program. | It has been informed that the accounts have been entered on the instructions of the Public Accounts Department. | It should be accounted for under the correct asset category. |
| (ii) The value of the Deraniyagala Grama Niladhari office building had been overstated by Rs. 141,044. | It has been informed that the cost has been accounted for as Rs.1,961,044, and instructions have been sought to correctly account for the assessed value as Rs.1,820,000. | Adjustments should be made to the financial statements to reflect the correct value. |

(b) Non-maintenance of Registers and Books

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|--|---|--|
| (i) The damage register had not been updated in accordance with Financial Regulation 110. | Instructions have been given to the Divisional Secretariats to maintain properly. | The damage and loss register should be updated according to financial regulations. |
| (ii) The Fixed Assets module had not been updated in accordance with paragraph 8.1 of Public Accounts Guidelines No. 2022/05 dated 13 December 2022. | It has been informed that action will be taken in the future. | Action should be taken against officers who have not updated the fixed assets module and relevant documents should be updated in accordance with the public accounting guidelines. |

- | | | | |
|-------|---|---|---|
| (iii) | The cheque register had not been updated with the signatures of the cheque acceptors as per the provisions of Financial Regulations 388, 389 and 451. | It has been informed that there has been a delay in taking cheques. | Cheque register should be updated in accordance with the Financial Regulations. |
|-------|---|---|---|

(c) Lack of audit evidence

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|------|---|--|--|
| (i) | The value of the buildings assessed at the end of the previous year was Rs.436,636,000, and the opening balance stated in the financial statements was Rs. 1,194,862,188, resulting in a difference of Rs.758,226,188, and the relevant schedules had not been submitted to the audit to verify this. | It has been informed that the asset valuations and cost of new constructions in 2013 and thereafter has been accounted for through the CIGAS system. | All assets should be identified and accounted for and schedules should be updated. |
| (ii) | Although the value of the land in the Yatiyanthota Divisional Secretariat was recorded as Rs.17,700,000, there was no proof of ownership. | It has been informed that there is no plan for the sub-line and that reminders have been sent. | Steps should be taken to ensure proper ownership of the lands. |

2. Report on Other Legal Requirements

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

- (a) The financial statements are consistent with the preceding year,
- (b) The recommendations in paragraphs 1.6.3 (a) (i), 1.6.3 (a) (ii) and 4.2 of this report on the financial statements for the previous year had not been implemented.

3. Financial Review

3.1 Imprests Management

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|---|---|--|
| (a) The land compensation amount of Rs.25,513,970 received for the land acquisition work of 2 Divisional Secretariats has been remitted back to the Treasury on 31 July 2024 due to not being spent for the relevant purpose. | It has been informed that, on the instructions of the Director General of Treasury Operations, money for payments not presented for payment within a week in relation to excess cash balances should be remitted. | The land acquisition process should be expedited to accomplish the intended tasks. |

3.2 Expenditure Management

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|---|---|---|
| (a) Rs. 303,237,005 or 10 percent remained of the financial allocation of Rs.3,298,731,340 provided for recurrent and capital expenditure in the year under review. Similarly, 96 percent of the net allocation for recurrent expenditure was spent and capital expenditure had been 43 percent of the net provision. | It has been reported that there are 43 percent savings as per the National Budget circular No.01/2024 | Estimates should be prepared as accurately and realistically as possible, and the provisions should be fully utilized under a formal program. |
| (b) Provisions of Rs.203,277,929, ranging from 11 percent to 89 percent for 27 expenditure subjects in the year 2024 had been saved. | It has been informed that expenditure was controlled in accordance with Budget Circular No. 1/2024. | - do - |

3.3 Incurring of Liabilities and Commitments

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|--|---|--|
| (a) 5 per cent from the Rs. 198,832,312 of the contract amount for the project of the construction of the new building of the District Secretariat, that is, Rs.9,941,616, the amount of Rs.1,270,041 is to be paid from | The provisions for the year under review are insufficient and the consultancy firm has informed that this will be | All liabilities and obligations should be disclosed in the financial statements. |

the consultancy fee had not been disclosed under commitments in the financial statements. reflected in the accounts after the request is submitted.

3.5 Utilization of provisions made by other Ministries and Departments

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|---|---|---|
| (a) The Ministry of Sports and Youth Affairs had been allocated Rs.15,507,106 for the construction of new side wickets under the School Cricket Development Program and due to weaknesses in the procurement process, as of 31 December 2024, only Rs.2,182,347 had been spent on 02 schools and Rs.13,324,759 had been returned, thus the intended objective of the program had not been achieved. | It has been reported that the reasons for the delay were due to insufficient progress, the contractor's failure to heed the engineering instructions, rainy weather, and the rejection of the request to continue the project. | Action should be taken against officers who have not acted efficiently and utilized the funds for the intended purpose, and the funds provided should be utilized for the planned tasks in a timely manner. |
| (b) Although the Ministry of Tourism and Lands had been awarded a contract worth Rs.1,083,110 for the project to renovate the car park at the Dedigama Raja Maha Viharaya, as the project had not commenced by 28 October 2024, the allocation had been returned. | It has been informed that the funds have been returned due to insufficient funds to implement the project and cancellation of the contract agreement. | - do - |
| (c) Out of the allocations allocated for various agricultural projects in August 2024 under the Agricultural Modernization Program, Rs.7,473,407 had been returned without being spent on the projects. | It has been informed that the allocations have been returned due to factors such as the unable to implement the project during the election period due to the fact that 50 percent of the beneficiaries expressed their unwillingness to provide financial contributions, making it an initial program and the lack of time for the procurement activities. | - do - |

3.6 Certification to be made by the Accounting Officer

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|---|--|--|
| (a) According to the section 38 of the National Audit Act, No. 19 of 2018, the Accounting Officer shall ensure that an effective internal control system is established and maintained for the financial control of the District Secretariat and that the effectiveness of the system should be reviewed periodically and necessary changes should be made accordingly to make the system effective, although those reviews should be done in writing and a copy should be submitted to the Auditor General, statements that such reviews were conducted had not been submitted to the audit. | It has been announced that action will be taken in the future. | Actions should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018. |

3.7 Irregular Transactions

| Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|--|--|---|
| (a) The Dehiowita Divisional Secretariat had entered into an agreement with an approved society on 12 August 2024 for the “Rukashal” cable bridge repair project, and The relevant union had been subcontracted the project in violation of the agreement. Payments of Rs.2,940,903 had been made up to the completion of the work on 31 December 2024 whether or not repairs have been started. | It has been informed that a response will be provided after receiving the investigation report. | A formal investigation should be conducted and formal action should be taken against the parties involved in the irregular transaction. |
| (b) A loss of Rs.2,779,840 was incurred due to non-compliance with procurement guidelines and purchase under a special brand name when purchasing 1904 roofing sheets by the Deraniyagala Divisional Secretariat. | It has been informed that bids have been invited from registered suppliers and that there are no issues in identifying specifications. | A formal investigation should be conducted and steps should be taken to recover the loss from the relevant parties. |

- | | | | |
|-----|--|--|---|
| (c) | <p>The contract for the construction of the new Kegalle District Secretariat building had been awarded in 2009, As of November 2024, an expenditure of Rs. 171,030,580 had been incurred for it, but a payment of Rs.16,809,560 had been made for 04 work items that had not been estimated. Furthermore, due to the continuous delays in its construction, an amount of Rs.48,414,633 had to be paid for price adjustment as of 31 December 2023.</p> | <p>It has been informed that the overall estimates have not been prepared and that the relevant deficiencies are being made.</p> | <p>A formal program should be developed and implemented to ensure that construction work is completed on time as planned, with proper supervision and regulation.</p> |
|-----|--|--|---|

3.8 Advances Issuance and Settlement

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|---|--|
| (a) | According to Financial Regulation 371 (5) as amended by Public Finance Circular 01/2020, although after issuing an interim advance, the interim advance should be settled within 10 days of completion of the relevant work, there was a delay of 11 to 34 days in settling the interim advance of Rs.219,040 given to the officers on 15 occasions as per the advance register of the District Secretariat, | There have been delays, and instructions have been given to proceed as scheduled in the future. | Steps should be taken to introduce internal control systems that ensure that financial regulations are followed and advances are settled within the prescribed time frame. |

3.9 Deposit Balances

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|---|--|
| (a) | Action had not been taken to efficiently utilize the deposit amount of Rs.43,732,215 received before the year 2023 for the acquisition of lands in 10 Divisional Secretariats, and arrangements had been made to use the received money for other purposes. | It has been informed that acquisition activities are underway. | Land acquisition activities should be expedited and the relevant funds should be utilized efficiently without being held in a deposit account. |
| (b) | An amount of Rs.800,000 had been received on 29 August 2024 for 2 programs implemented by the National Elders Secretariat at the Ruwanwella | Arrangements have been made to deliver the goods to the relevant beneficiaries. | Action should be taken against officers who have not utilized the funds efficiently for the |

Divisional Secretariat. as of 5 March 2025, an amount of Rs.402,445 had been still held in the general deposit account without being spent.

intended purpose and steps should be taken to provide benefits by utilizing the funds.

3.10 Assets Surveys

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|---|--|
| (a) | Although the value of the lands of the District Secretariat is stated in the financial statements as Rs.144,350,000, a survey of non-financial assets had not been conducted and the value of only 06 buildings and structures that were subject to the fixed asset survey was Rs.396,263,571. | It has been informed that action will be taken in the future. | A survey should be conducted to verify the existence of fixed assets and the correct value of the relevant assets should also be adjusted to the financial statements. |

4. Operating Review

4.1 Failure to Perform Duties

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|---|--|
| (a) | Although a total of Rs.10,260,085 including Rs.8,547,371 as capital expenditure and Rs.1,712,714 as recurrent expenditure had been spent from provisions received Rs.10,815,081 for the Urumaya program, only 753 grants and licenses had been issued. In addition to this, without taking steps to distribute deeds within the Divisional Secretariat divisions, an expenditure of Rs. 1,900,185 for buses and an amount of Rs.803,023 as loudspeaker charges and electricity supply charges had been incurred to transport beneficiaries to Dambulla and Ruwanwella | It has been informed that the delay in receiving deeds through the Land Commissioner's Office and the temporary suspension of the Urumaya program has been the reasons for this and that further work is being carried out. | The program should be completed promptly in conjunction with the Land Commissioner's Office, a formal investigation should be conducted into the additional expenses incurred, and action should be taken against the relevant parties regarding irregular transactions. |
| (b) | Although a new information system had been introduced to recover overpayments of pensions, an amount of Rs.16,179,701 overpaid as pensions in the district still had to be recovered by 31 December 2024. | It has been informed that action will be taken to recover the money in the future. | If officers are involved in overpayments, a formal investigation should be conducted and they should take |

formal action and act in accordance with the circular to promptly recover the overpayments.

- | | | |
|--|---|---|
| <p>(c) As of 31 December 2024, there were bad debts of Rs.302,985,381 from the loans provided by 45 Samurdhi Banks in the district. Although the overall recovery rate in 2024 was 8.63 percent, the recovery rate of 27 banks was in a low range of 1.42 to 8.33 percent.</p> | <p>It has been informed that various other programs have been implemented at the level of each community bank and banking society to recover the loans.</p> | <p>Action should be taken against officers who have not taken steps to recover the loan balance on time, the loan issuance process should be streamlined to minimize bad debts and loan recovery should be expedited.</p> |
| <p>(d) Although Rs. 39,396,000 had been paid in installments to the people displaced by the landslides in the Ruwanwella and Bulathkohupitiya Divisional Secretariats for resettlement, since certificates of eligibility had not been issued and arrangements had not been made for settlement, the performance of the money spent was low level.</p> | <p>According to the instructions given by the Ministry, it has been informed that due to the completion of the 2016 resettlement program after 21.12.2022, they will not be able to pay the money even if they complete the work again.</p> | <p>A systematic monitoring and follow-up process should be strengthened, a targeted implementation plan should be developed, and resettlement activities should be completed.</p> |

4.2 Delays in Fulfillment of Project

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|---|---|
| (a) | Although Rs.183,225,195 had been spent from 2011 to 2024 on the construction of the new District Secretariat building, since the construction progress at 88 percent, the desired goal has not been achieved to date. | It has been informed that the deficiencies are being corrected after the inspections carried out by the Chief Engineer and Technical Officer. | The project should be completed using an expedited program. |
| (b) | Rs. 204.48 million had been spent on the construction of new buildings for the Bulathkohupitiya and Deraniyagala Divisional Secretariats, due to the failure to prepare accurate plans, the deficiencies identified by the District Secretariat had not been corrected by May 2025. | It has been informed that the overall estimates have not been prepared and that the relevant deficiencies are being prepared. | - do - |

4.3 Projects without Progress Despite the Release of Funds

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|--|---|
| (a) | Out of the 130 societies established in the district under the Grama Shakthi Microfinance Loan Program, as of December 2024, the balance of Rs.115,459,975 in the accounts of 120 societies remained inactive without taking steps to effectively utilize them for the relevant purpose. | It has been informed that it has been submitted to the Rural Development Bureau for approval to deposit in the public savings account and that the program is currently being implemented. | Provisions should be utilized in a systematic manner to correctly attract targeted groups, otherwise, formal action should be taken and should be taken over to the government. |
| (b) | Although a provision of Rs. 3,000,000 had been received on 18 April 2024 for providing toilet assistance and housing assistance to those without toilets in the Warakapola Divisional Secretariat Division, and Rs.6,000,000 had been received on 2 September 2024 to complete the remaining work on the houses, the projects had not been implemented as of 3 December 2024. | It has been informed that insufficient funds have been received and that priority has been given to the construction of houses. | Action should be taken against officers who have not directed the funds efficiently towards the development of the area, and the funds received for the project should be utilized for the relevant purpose under a formal program. |
| (c) | The project to develop the Doranuwa Rural Development Building in the Ruwanwella Divisional Secretariat as a tea leaf collection center had been initiated 8 years ago and although Rs.2,890,000 had been spent on it, it was observed that the building was still unfinished as of the audit date of 20 January 2025. | It has been informed that a total cost estimate has been prepared to complete the remaining work. | The project should be implemented in a systematic manner, with appropriate funding obtained to achieve the objectives, and construction completed. |

4.4 Projects Implemented with Local Funds

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|--|--|
| (a) | Although an estimate of Rs.1,326,312 was prepared for the conservation of the Levangama Tampita Viharaya and materials worth Rs.1,226,020 had been | It has been informed that the wood stock has been safely stored under the supervision of the Department of | The project should be completed promptly with proper monitoring and follow-up. |

purchased by 31 December 2024, Its construction had not yet begun by the physical inspection date of 17 January 2025.

Archaeology, and that the Department of Archaeology has informed that steps will be taken to commence the project promptly.

- | | | | |
|-----|--|--|--------|
| (b) | Although a total amount of Rs.21,500,000 had been paid to the Water Supply Board without retaining any deposit for the construction of the Warawala Wekada Drinking Water Extension in the Ruwanwella Divisional Secretariat to provide water by cutting drains and building a pipe system to 300 families as an initial phase, as of 17 January 2025, the project had not taken any progress. | The National Water Supply and Drainage Board has stated that it will provide an update on the progress of this project promptly. | - do - |
|-----|--|--|--------|

4.5 Procurements

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|---|---|
| (a) | As per the procurement plan for the year 2024, since Rs.124,741,973 had been spent out of the allocation of Rs.295,100,000 for 04 expenditure items, the progress of the procurement plan remained at a minimum of 43 percent and no steps had been taken to prepare the master procurement plan. | Cost control and insufficient time to initiate new projects have been cited as reasons. | The procurement plan should be prepared correctly and actions should be taken in a timely manner according to the procurement plan. |

4.6 Uneconomic Transactions

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|--|---|
| (a) | Since 19 half-completed service houses in 05 Divisional Secretariat Divisions remained unused for a period of 01 to 10 years, the expenditure of Rs. 13,398,639 spent on them had become uneconomical. | It has been informed that funds have been requested. | Provisions should be obtained in a formal manner, construction should be completed, and idle assets should be utilized. |

- | | | | |
|-----|---|--|---|
| (b) | Although the Aranayake Divisional Secretariat had been spent Rs.2,062,000 on the development of a building as a raw material collection center for the spice production village, as of the audit date of 08 March 2025, arrangements had not been made to utilize the building. | Since the beneficiaries produce and sell spices in their own premises, it has been informed that steps are being taken to utilize it for other productive economic activities with the consent of the Saubhagya Production Bureau. | Action should be taken against the officers who selected the project without a formal study and identification of needs and Steps should also be taken to utilize the building for productive purposes in collaboration with relevant institutions. |
| (c) | Due to the abandonment of the construction of a water project that was started in 2018 in the Kegalle Deewela Division, the water tank, which was built at a cost of Rs.1,733,622, remained unused. | Due to the problem of obtaining three-phase electricity and lack of funds, work on the project has been temporarily halted. | Steps should be taken to quickly resolve existing problems and complete the project. |

4.7 Management Weaknesses

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|---|---|
| (a) | The files of 104 beneficiaries for long-term leases for agricultural, residential and commercial purposes, which had been submitted to the Commissioner General of Lands and Provincial Land Commissioners, had not been finalized. | It has been informed that all the issues identified through the land registrars conducted have been submitted to the Land Commissioner's Department for advice on further action. | Steps should be taken to uncover the reasons for the long delay, find solutions to address them, and expedite the distribution of permits and grants. |
| (b) | Out of the 98 schools that were closed in 11 Divisional Secretariat divisions, the grounds and buildings of 29 schools remained underutilized. | It has been informed that underutilized schools will continue to be used for productive purposes. | Steps should be taken to systematically utilize underutilized schools for productive purposes. |
| (c) | There was a tax amount of Rs.19,539,297 due from the land and other properties leased under long-term lease in 09 Divisional Secretariats during the period from 1997 to 2024. | It has been informed that there are still tax properties to be collected. | Action should be taken against officials who have not taken steps to collect taxes on time, and steps should be taken to promptly collect long-standing arrears of taxes. |

- | | | |
|--|--|---|
| <p>(d) As of December 31, 2024, an outstanding amount of Rs. 6,080,720 was outstanding from 13 beneficiaries in relation to the acquisition of lands at the undeveloped value of 05 Divisional Secretariats.</p> | <p>It has been informed that there are arrears to be collected and that the relevant parties have been informed to collect them.</p> | <p>Action should be taken against officers who have not taken steps to collect arrears of taxes in a timely manner, and steps should be taken to promptly collect arrears of taxes related to lands that were paid for at undeveloped values.</p> |
|--|--|---|

5. Achieving Sustainable Development Goals

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|---|--|
| (a) | In examining the readiness to achieve and target the United Nations Sustainable Development Agenda by 2024, although 13 goals have been identified under the Sustainable Development Agenda 2030, according to the Sustainable Development Agenda, proper attention had not been referred to 04 goals. | It has been informed that in implementing development projects in the year 2025, information will be obtained for all 17 goals in accordance with this Sustainable Development Agenda and a performance report will be prepared. | Necessary actions should be taken to increase progress towards achieving the Sustainable Development Goals. |
| (b) | According to the performance report, although indicators of achievement towards achieving the Sustainable Development Goals have been identified, the achievement of the Sustainable Development Goals was at a minimum as per the resource profile in the year 2024. | Although allocations were received only in the first quarter, many development projects were not implemented, and it has been stated that there has been minimal progress in achieving the Sustainable Development Goals due to the minimal level of information received from other government institutions. | Sustainable development goals with low progress should be identified and effective methods should be implemented for them. |

6. Good Governance

6.1 Providing Services to the Public

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|---|--|---|
| (a) | As per paragraph 04 of Circular No. 02/2018 (i) dated 21 March 2018, the Galigamuwa Divisional Secretariat had not taken steps to establish an appropriate mechanism to provide solutions to complaints received from the the public who are expecting to receive services from the Divisional Secretariat. | It has been reported that although the complaint register exists, it is not being maintained according to proper procedures. | A mechanism should be developed to provide solutions to public complaints through formal monitoring and to prioritize the provision of public services. |

7. Human Resource Management

| | Comments of the Accounting Officer | Comments of the Accounting Officer | Comments of the Accounting Officer |
|-----|--|---|--|
| (a) | Although every officer is subject to transfers as per Sub-section 244 of the Public Service Commission's Code of Procedure, 512 officers had not been transferred since the year 1995. | It has been informed that there were internal transfers and combined service transfers that were not being implemented. | Transfer procedures should be streamlined and carried out according to procedural rules. |