

Head 273 – Puttalam District Secretariat - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 273 - The audit of the financial statements of the District Secretariat of Puttalam 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 summery report containing my comments and observations on the financial statements of the District Secretariat of Puttalam was issued to the Accounting Officer on 29 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 National 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 of the District Secretariat of Puttalam for the year ended 31 December 2024 give a true and fair view of the financial position, financial performance and cash flows, all materialities consistent with the basis for preparing financial statements mentioned in note 1 related to 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 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

Attention is drawn to Note 1 to the Financial Statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the needs of the District Secretariat of Puttalam, General Treasury and Parliament in accordance with Financial Regulations 150, 151 and the 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 solely for the use of the District Secretariat of Puttalam, General Treasury and 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 on the Financial Statements

1.6.1 Accounting Deficiencies

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) In accordance with the circular of the Director General of Public Accounts No. SA/GFS/01/01/08 – Volume dated 23 December 2020, although steps should be taken to account for all assets owned by the District Secretariat, 81 buildings, including Grama Niladhari offices, had not been assessed and accounted for.	Several of these buildings belong to other institutions, and some of them have now been renovated and put into use.	The buildings belonging to the institution should be identified, assessed and accounted for in accordance with the circular using an expedited process.
(b) Steps had not been taken to assess and account for 14 executive and non-executive government houses totaling 17,317 square feet belonging to 11 Divisional Secretariats in the district.	That it will be sent to the Valuation Department immediately for valuation and action will be taken to accounting.	- do -
(c) Action had not been taken to identify and account for the values of 38 assets provided to 09 Divisional Secretariats by the Disaster Management Coordination Unit.	No comments had been made.	- do -

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| <p>(d) Although the three values, namely the cost of acquiring capital assets in the Statement of Financial Performance, the cost of constructing or purchasing physical assets under investment activities in the Cash Flow Statement, and the annual total value of property, plant and equipment in the Statement of Financial Position must be equal to each other, there were different values as Rs. 71,714,715, Rs.99,811,496 and Rs. 79,142,604 respectively.</p> | <p>The amount shown under Acquisition of Financial Assets in the Financial Performance Statement is the expenditure under expenditure subject numbers 2102, 2103 and 2104 of the relevant year, The statement of financial position also includes the amount assessed in the relevant year under the increase in property, plant and equipment All capital expenditures for the year are included under investing activities in the cash flow statement.</p> | <p>A formal investigation should be carried out and the correct balance should be adjusted in the accounts.</p> |
| <p>(e) There was a difference of Rs.10,231,924 between the opening balances as at 01 January of the year under review and the balances printed by the Treasury computer relating to non-current assets as stated in Form ACA 6 of the financial statements.</p> | <p>The balance shown in the ACA 6 form is the amount stated in the accounting report uploaded by the Treasury and there is no difference in the balance related to the CIGAS program prepared by us.</p> | <p>Differences between the balances in the financial statements and the balances as per the Treasury computer printout should be compared and the correct value should be shown in the accounts.</p> |

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 1.6.1(i), 1.6.1(ii), 1.6.1(iii), 3.2(ii), 4.9(c), 4.3 and 4.9(a) of this report on the financial statements for the previous year had not been implemented.

3. Financial Review

3.1 Certification by the Accounting Officer

In accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018, the Accounting Officer should have required providing assurances on the following matters, but had not acted accordingly.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Accounting Officer must ensure that an effective internal control system is developed and maintained for the financial control of the District Secretariat, 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 have 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.	That the District Management Committee reviews the effectiveness of the relevant internal control system on a monthly basis and will be submitted a copy of it to the audit in the future.	Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018.
(ii) Although the Chief Accounting Officer and the Accounting Officer must ensure that all audit inquiries are answered within the specified time frames required by the Auditor General, as per paragraph 4.8 of the report, 11 audit queries had not been answered.	It was stated that information had to be obtained from other departments and the Divisional Secretariats, and the answers had to be re-arranged and submitted, and that this inconvenience had been further increased by the fact that officials had been deployed for preparatory work for the local government elections.	Action should be taken in accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018.

3.2 Non-compliance with Laws, Rules and Regulations

Reference to Laws, Rules and Regulations	Observation	Non-compliance	Comments of the Accounting Officer	Recommendation
(a) Financial Regulation 128(1)(e) of the Financial Regulations Code of the Democratic Socialist Republic of Sri Lanka		Adequate provisions had not been obtained for 37 government houses in need of repair in 09 Divisional Secretariats, and steps had not been taken to repair and preserve the assets.	It is stated that work is underway to repair government houses with the provisions received in the year 2025, and that an appropriate methodology will be developed to carry out the repairs after receiving requests.	A program should be developed to ensure timely repairs to ensure the safety of assets in accordance with financial regulations.
(b) Public Administration Circular No. 18/2001 dated 22 August 2001		Although the general policy of transfers should be followed to provide opportunities for other officers at the end of 05 years with regard to officers belonging to the island-wide services and officers not belonging to the island-wide services, the above-mentioned methodology had not been followed for 338 officers of the Puttalam District Secretariat and 10 Divisional Secretariats.	Internal transfers have also been made. Applications have also been made for annual transfers, and transfers with successors are scheduled to be made in the future.	Steps should be taken to implement the transfer system as per the provisions of the circular.

3.3 Issuing and Settling the Advances

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although, according to the Financial Regulation 371(5) edited by the Public Finance Circular No. 01/2020 dated 28 August 2020, the interim advance should be repaid within 10 days of the completion of the relevant work after issuing an interim advance, the interim advances of Rs. 1,318,162 issued on 24 occasions in relation to the District Secretariat, Puttalam, Karuwalagaswewa, Mahakumbukkadawala and Wanathawilluwa Divisional Secretariats had been settled after a delay of between 05 and 93 days.	The settlement of advance payments was a shortcoming on the part of the officials, and they said that they will act correctly in the future without such delays.	Action should be taken against officers who acted contrary to legal provisions and an internal program should be developed to prevent this situation in the future.

4. Operating Review

4.1 Non-achievement of Expected Output Level

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The toilet system, which was constructed at a cost of Rs. 1,367,059 in the Puttalam Divisional Secretariat under the Ministry of Disaster Management's Safe Center Improvement Project, the toilet system remains unused due to not being built to the proper standards.	That the toilet system built at the Manatee Clinic Center was built for use in times of disaster, and the toilet system built there is used for the benefit of pregnant mothers during monthly clinics.	Relevant work must be carried out to the appropriate standard and prepared for use.

(b) Out of the 112 development projects implemented by the Mundalama Divisional Secretariat under the 2024 Decentralized Budget Program at a cost of Rs. 31,127,703, 25 projects worth Rs. 2,168,322 are plastic chair distribution projects, full attention had not been paid to identifying projects that directly contribute to national production.	It is noted that paragraphs 1.5 and 1.10 were implemented according to the Ministry of Finance Circular MF/02/2023 under the Decentralized Budget Program for the year 2024, since that the work should be carried out under the proposed key areas to achieve a domestic manufacturing economy through Ministry of Finance Circular MF/02/2025, in the future, we will be able to avoid the risk of large-scale accumulation of plastic in the environment.	If projects are identified as not complying with the project identification methodology, after a formal inspection, the action should be taken to the relevant officers and steps should be taken to identify projects that contribute to national production in accordance with the relevant circulars and regulations in the future.
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4.2 Non-achievement of the Expected Outcome

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although approximately Rs. 1.898 million had been spent for the electrical system during the construction of the new building of Nawagaththegama Divisional Secretariat, due to its improper construction, there were frequent power outages.	It is reported that during the rainy season, power outages occur due to a water leak in the roof, and that funds have been requested to repair it, and priority will be given to work in the year 2025.	A program should be implemented to investigate the cause of the power outage and take immediate action.
(b) Although a total of Rs. 1.325 million had been spent, as Rs. 645,780 for Phase 1 and Rs. 679,671 for Phase 2, for the sanitation system of the Nawagaththegama Divisional Secretariat building, the sanitation system was in a dirty state, and some of the equipment in the system was inoperative. Furthermore, the stench was emanating from the office, preventing the officers from performing their duties.	Due to the brackish nature of the water in this area, the toilet system is constantly clogged due to calcium deposits. That the priority will be given to removing blockages in the water pipe system and repairing it in 2025.	Priority should be given to this task and steps should be taken to carry out the relevant repair work promptly.

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| (c) | Although the Martin Bewuma Road had been developed by the Puttalam Divisional Secretariat at a cost of Rs.2,510,170 under the Rural Road Development Program, only 02 beneficiary families had been used that road. | This road was selected for development by the local rural committee, and since it is used by local residents as a shortcut, that the steps were taken to develop it, when selecting roads in the future, that the priority will be given to roads with a higher number of direct beneficiaries. | When selecting projects in the future, projects should be selected based on relevant criteria. |
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4.3 Abandonment of Projects without Completing

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Madampe Divisional Secretariat had been abandoned 09 water projects costing Rs. 8,584,815 under the 2019 ‘Gamperaliya’ Program and 06 government buildings constructed at a cost of Rs. 3,357,861 under the ‘2022 Gama Samaga Pilisandara’ Program due to lack of financial facilities to complete them.	That the Puttalam District Community Water Supply Unit is currently preparing plans and carrying out further work regarding the 09 water projects implemented under the Gamperaliya program in 2019, that he Divisional Secretary has been informed to take further action through alternative measures or providing provisions for the 06 unused buildings	A formal program should be implemented to complete the relevant projects.

4.4 Procurements

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) In accordance with paragraph 04 of the Public Finance Circular No. 02/2020 of the Secretary of Treasury dated 28 August 2020, although the annual procurement plan must be prepared before 10 December of the current year and the approval of the Chief Accounting Officer must be obtained, the approval of the Chief Accounting Officer had not been obtained for the procurement plan for the year under review, and the Accounting Officer had been approved it with a delay of 43 days.	The annual procurement activities have been prepared and approved by the Accounting Officer. It is stated that work will be carried out in accordance with the new procurement guidelines from this year.	Steps should be taken to approve the procurement plan as per the prescribed procedures.

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| (b) | In accordance with Sections 4.2.2, 4.2.3 of the Procurement Guidelines 2006 of the Democratic Socialist Republic of Sri Lanka and Section 4.1.5 of the Procurement Guidelines for Goods, Works and Non-Consulting Services, issued by the National Procurement Commission 2024, although it is the responsibility of the procurement entity to prepare and regularly update a procurement time schedule (PTS) that describes each procurement task chronologically from the beginning of the procurement process to the award of the contract, had not been done accordingly that. | Procurement time schedules were prepared in relation to national tenders and procurement time schedules have not been prepared for procurement activities carried out under the price negotiation method. | Steps should be taken to act in accordance with the provisions of the Procurement Guidelines. |
| (c) | Although 99 desktop and laptop computers had been purchased in 03 instances at a cost of Rs. 25,732,960, estimates had been prepared for only 21 computers as per the procurement plans for the year under review. Formal steps had not been taken to identify requirements and carry out procurements at once. | The first computer purchase was made as stated in the procurement plan. However, due to the fact that allocations were received on several occasions and the requirements were made on several occasions in the middle of the year, that it was not possible to purchase the computers all at once. | The need should be determined in prior, provisions should be obtained based on that, and procurement activities should be carried out under a formal plan. |
| (d) | In accordance with the Circular No. 08/2019 of the Director General of Public Finance dated 17 December 2019, although the District Secretariat should be register as a procurement entity in the Government's electronic Procurement (e-GP) system before 31 January 2020 and conduct procurements transparently as per the circular instructions, although 5 years had passed by the year under review, no action had been taken accordingly.. | From 2025, that a Procurement Unit (PMD) will be established in accordance with the new procurement guidelines and the procurement entity will be registered in the Electronic Procurement System (e-GP) to carry out future activities. | Action should be taken against officials who have not complied with the provisions of the circular and compliance with government e-procurement should be expedited. |

4.5 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The CCTV system consisting of 54 cameras had been installed at the Puttalam District Secretariat and external premises in 2016 at a cost of Rs. 3.25 million had been inoperative for 5 years and were deteriorating due to the lack of appropriate technical methods and timely updates.	Although prices were obtained from time to time for the repair of the CCTV system, it has not been done as it has been estimated a large amount and the institutions have informed that they cannot provide a warranty period. කෙසේ වෙතත්, ක්‍රියාමාර්ගයක් ගන්නා බවට තීරණයක් ගත හැකි වන තෙක් ක්‍රියාමාර්ගයක් ගත නොවේ. However, action will be taken to make a decision after discuss this matter in the future.	A formal study should be conducted and urgent steps should be taken regarding the CCTV system, focusing on economy, efficiency and effectiveness.

4.6 Losses and Damages

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the statement on write-offs in Annexure (II) of the financial statements, accidents involving 03 vehicles of the District Secretariat had occurred between the years 01 and 19, with a damage value of Rs. 1,411,204, but no investigations had been conducted and appropriate action had not been taken in accordance with the financial regulations regarding the said damage.	It has been recommended that the amount of Rs. 305,804 be written off from the books in relation to the accident that occurred on 14 October 2006. It is difficult to find information regarding the car accident that occurred on 27 August 2007. The investigation into the accident that occurred on July 5, 2013 has been completed, and the loss of Rs. 5,521.51 is being recovered from the driver in installments. Investigations are underway regarding the car accident that occurred on 11 February 2021 and the 252-9871 car accident.	Action should be taken promptly regarding the damages and losses in accordance with financial regulations, and steps should be taken against the officers concerned for delaying investigations related to losses and damages, and steps should be taken to promptly complete future work related to the existing losses and damages.

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| <p>(b) According to the damage loss register of the Wanathawilluwa Divisional Secretariat, 25 fuel bills were missing. Since it is not possible to conclude what its value is, although investigations should have been conducted and prompt action taken in accordance with Financial Regulation 104, this had not been done.</p> | <p>Steps have been taken to file a police complaint on December 19, 2024 and to inform the Puttalam and Wanathavilluwa Multi-Service Cooperative Societies. An investigation is currently being conducted in this regard under Section Financial Regulation 104(4).</p> | <p>Investigations should be completed expeditiously and further steps should be taken in accordance with Financial Regulation 104.</p> |
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4.7 Uneconomic Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the agreement entered into with an elders' association for Rs.1,211,093 for the construction of meeting hall No. 02 at the Madampe Divisional Secretariat, it was observed that the Rs. 32,464 had been overpaid in the estimate and the related physical inspection of the construction, and that the Rs. 15,662 had been paid for work was not performed according to the relevant specifications.	The amount paid for the 150x75 mm Purlin will be quantified and that the amount spent on it will be credited to government revenue when making the project's retainer payment and that the relevant society will carry out the work of covering the top of the roof (pit) with asbestos sheets and fixing it with nuts and bolts as required in accordance with item number 17.	Payments should be made after confirming that the estimated tasks have been completed, and steps should be taken to recover overpayments and irregular payments.

4.8 Failure to Respond to Audit Queries

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although 11 audit queries had been issued from 07 February to 25 April 2025, relating to the District Secretariat and the 02 Divisional Secretariats, relating to the 2024 accounting year, there was a delay in providing responses to those queries between 02 and 64 days.	Information should be obtained from other divisions and Divisional Secretariats, and answers should be revised and submitted. Furthermore, this inconvenience was further increased by the fact that officers had deployed for preparatory work for the Local Government election.	In accordance with the provisions of the Audit Act and Financial Regulation 155, action should be taken against the relevant officers for not responding to audit queries in a timely manner by the Accounting Officer, and the response to audit queries should be expedited.

4.9 Management Weakness

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Out of the 173 societies established in Phase I and II in 14 Divisional Secretariats of the Puttalam District under the Grama Shakthi Project, 149 societies remained idle with funds of Rs. 98,115,769 not being utilized for any purpose and no steps had been taken to utilize the said government funds for active societies or to deposit them in the general deposit fund of the District Secretariat.	Action has already been taken regarding the government funds held by inactive Grama Shakthi Societies and the interest thereon.	These funds should be used for active societies under formal approval or credited to the District Secretary's General Deposit Account.
(b) A cab and a bowser parked at the Wanathawilluwa Divisional Secretariat premises had been lying idle and decaying for several years.	The vehicle has been taken into custody by the District Secretariat as it is in an unfit condition for driving. It was also reported in the year 2021 under information regarding vehicles that cannot be repaired. That the necessary work is being done.	Appropriate action should be taken immediately regarding the two vehicles that are decaying idle.
(c) Under the government's paddy purchase program, although after calculating the amount of Rs.106,171,069 and the corresponding financial interest due from 20 rice mill owners in the district for more than 4 years as of 21 March 2025, in relation to the purchase of paddy in the 2020/21 Maha season and 2021 Yala season, immediate action should have been taken to recover the amount due to the government or to take appropriate legal action, that had not been done so.	According to a Cabinet memorandum, a grace period has been granted for this.	A formal investigation should be conducted into the paddy purchasing process, action should be taken against the relevant parties, and the money due to the government should be recovered on the due dates as per the Cabinet Memorandum.

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| <p>(d) The construction of a concrete spillway and the reconstruction of the embankment at the Kongasyaya Tank (Panirendawa Tank) in Madampe had been assigned to a farmers' organization under the 2019 Gamperaliya Rapid Rural Development Program and although Rs. 330,610 had been spent on improving the tank embankment, Due to the restoration of the dead tamarind tree on the tank embankment without removing its roots, the tree's roots could have damaged the tank embankment as it rotted. Furthermore, it was observed that the area of paddy fields fed by the lake is 03 acres and 02 roods and the number of beneficiaries is only 02 farmers who are currently cultivating.</p> | <p>The farmers' organization has stated in writing that verbal instructions were given by the technical officers of the District Irrigation Engineering Office who supervised the construction work, not to remove the dead tamarind tree except for the branches and the root system with the last part of the trunk, as this could damage the tank embankment.</p> | <p>Steps should be taken to implement a program to maximize benefits and to ensure the safety of the tank embankment based on technical advice.</p> |
| <p>(e) In accordance with the Circular No. 262/2017 of the Director General of Public Accounts dated 29 December 2017, although the loan balances of deceased officers should be recovered, action had not been taken to recover the loan balance of Rs. 243,840 of an officer who died while serving at the Mundalama Divisional Secretariat even after 1 ½ years.</p> | <p>Information has been provided to the Pension Officer to recover from the officer's death gratuity.</p> | <p>Action should be taken to recover as per the provisions of the circular.</p> |
| <p>(f) Although more than 11 and 18 years have passed since the lapse of the amount of Rs. 189,300 due from 02 officers who left the service in the years 2007 and 2009, steps had not been taken to settle it in accordance with the Public Finance Circular No. PFD/RED/REG/CIR/2023/04 dated 29 May 2024.</p> | <p>Attention is being paid to recovering the entire loan amount if one officer is reinstated, and since the other officer does not accept letters sent by the District Secretary, it is difficult to take legal action.</p> | <p>Action should be taken against officers who have not taken steps to recover the debts in a timely manner after conducting a formal inspection, and steps should be taken to promptly recover the outstanding loans in accordance with the provisions of the circular.</p> |

5. Good Governance

Audit and Management Committee

Audit Observation	Comments of the Accounting Officer	Recommendation
In accordance with Sub-section 5.3 of the Circular of the Director General of the Department of Management Audit No. DMA/01-2019 dated 12 January 2019, Although annual audit and management meetings should be held at least quarterly, that is 4 times a year, 03 committee meetings were held in 10 Divisional Secretariats from Head No. 273 District Secretariat and 16 Divisional Secretariats, 02 committee meetings in 4 Divisional Secretariats and 01 meeting in each Divisional Secretariat had been held.	It was stated that due to the 2024 presidential and parliamentary elections, it was not possible to hold the required number of audit and management committees, arrangements will be made to hold 04 Audit and Management Committee meetings in each Divisional Secretariat office as scheduled in the year 2025.	Steps should be taken to hold the prescribed number of meetings as per the relevant circular provisions.

6. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) There were 18 vacancies for 04 senior level officers, 11 vacancies for 03 tertiary level officers and 230 vacancies for 07 secondary level officers in the District Secretariat and 16 Divisional Secretariats and the it was observed that there are 75 more secondary level development officers than the approved number.	Staff vacancies are reported to the Department of Management Services and the Ministry of Public Administration, Provincial Councils and Local Government on a monthly and quarterly basis, In the recruitments carried out in the year 2025, 03 Divisional Secretary posts, 1 Assistant Divisional Secretary post, 04 Deputy/Assistant Director posts, 02 Administrative Officer posts and 30 Management Service Officer posts have been filled.	A staffing needs analysis should be conducted, necessary actions should be taken to fill vacant positions, and surplus officers should be assigned to vacant positions.