

1. Key Functions of the District Secretariat

The key functions of the District Secretariat as per performance report for the year 2013 are shown below.

- (a) Maintenance of an efficient and effective district administration system.
- (b) Ensure to provide efficient services thorough the Government Organizations for uplift of public satisfaction.
- (c) Establish unbiased transparency result base concept and responsibility resource utilization in the public service.
- (d) Implementation of programmes relating to policies of human resources management of the public sector.
- (e) Implementation of programmes in accordance with the policies relating to the pensions of public officers.
- (f) Uplift the welfare and development of the people in the district through organizing Programmes and Projects implemented by various Ministries, Departments, Corporations, Boards and Authorities within in the district, deploying financial and non-financial resources and acting as a co-ordinator in follow-up action.
- (g) Fulfilment of various economic, social and cultural needs of the people who live in the district through the District Secretariat and 16 Divisional Secretariats.
- (h) Providing accurate and specific information to various Ministries, Departments and Non-governmental Organizations by way of collecting and consolidating at rural and regional levels as an agent of the government.

- (i) To collect and account for, the income on behalf of various Departments and throughout the District Secretariat and Divisional Secretariats and remit it to the General Treasury.
- (j) Restore living conditions of the affected people in various disastrous situations like cyclone, tsunami, droughts and floods by providing instant relief services and aids.
- (k) Acting as the head of the District Defence Committee and secure the safety of the people living within the authority area of the district.
- (l) Acting as the head of organizing cultural, religious and other state functions in the district.
- (m) Implementation of decentralized budget, organization, implementation and supervision of development activities in the district by acting as the Secretary of District Coordinating Committee and District Development Committees.
- (n) To operate activities with 16 Divisional Secretaries to increase the efficiency and quality of the district administration.
- (o) To use information technology and motivate accordingly to uplift the productivity and quality of the district.
- (p) To involve in co-ordinating purposes so that objectives, aims and functions of each institution is fulfilled by acting as the deputy head of all Ministries and Departments
- (q) Take necessary measures to hold fair and impartial elections as representative of the Commissioner of Elections as District Returning Officer in all types of Elections.
- (r) Take necessary measures for the capacity development of public officers in the District.
- (s) To organize, implement and supervise disaster management activities as the agent of the government in disastrous situations.

- (t) Develop assets management systems by supervising and monitoring local and foreign funded projects.

1:2 Offices of Divisional Secretaries under the District Secretariat

- (a) Matara
- (b) Weligama
- (c) Kamburupitiya
- (d) Hakmana
- (e) Pasgoda
- (f) Malimbada
- (g) Akuressa
- (h) Dickwella
- (i) Thihagoda
- (j) Mulatiyana
- (k) Devinuwara
- (l) Welipitiya
- (m) Kirinda Puhulwella
- (n) Kotapola
- (o) Pitabeddara
- (p) Athuraliya

1.3 Scope of Audit

The audit of the Appropriation Account, including the financial records, reconciliation statements, books, registers and other records of the District Secretariat, Matara for the year ended 31 December 2013 was carried out in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The management Audit Report for the year under review was issued to the District Secretary on 29 August 2014. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and the reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

1.4 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other statutory provisions and Public Finance and Administrative Regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements whether due to fraud or error.

1.5 Audit Observation

According to the Financial Records and Books for the year ended 31 December 2013, it was observed that except for the effects of the general observations appearing at (a) to (c) therein and other major findings appearing in paragraphs 1.6 to 1.15 below, the Appropriation Account and the Reconciliation Statement of the District Secretariat, Matara had been prepared satisfactorily.

(a) Appropriation Account

The following observation are made.

(i) Total Provision and Expenditure

The total net provision allocated for the District Secretariat was Rs.910,726,406 of this, a sum of Rs.909,731,765 had been utilized by end of the year under review. Accordingly, 0.11 per cent of the net provision equivalent to Rs.994,641 had been saved. Details appear below.

Expenditure	31 December 2013			Saving as a Percentage of net Provision
	Net Provision	Utilization	Saving	
	Rs.	Rs.	Rs.	
Recurrent	813,040,606	812,176,453	864,153	0.11
Capital	976,685,800	97,555,312	130,488	0,13
Total	910,726,406	909,731,765	994,641	0,11

(ii) Utilization of Provision make available by other Ministries and Departments

Provision aggregating Rs.2,348,397,528 had been made available to the District Secretariat by 26 other Ministries and 17 Departments for various activities. Of these provision, 23 Ministries and 16 Departments had utilized a total sum of Rs.2,245,522,527 made up of Rs.803,874,088 and Rs.1,441,648,439 respectively. Accordingly, the savings ranged from 0.35 per cent to 65.62 per cent representing Rs.67,711,037 and Rs.21,253,839 respectively. The entire provision aggregating Rs.1,597,685 provided by 2 Ministries had been utilized. A sum of Rs.14,301,295 had been utilized resulting in an excess of Rs.1,988,855 over the provision aggregating Rs.12,312,440 given by a Ministry and a Department. The following observations are made in this connection.

- * Provision had been obtained from the Ministry of Economic Development to carpet 40 roads belonging to the Divisional Secretariats of Devinuwara, Akuressa, Deniyaya, Weligama and Dickwella of the Matara District. The District Secretary had entered into an agreement with the Southern Province Road Development Authority in 2011. A sum of Rs.1,735,160,927 had been spent in this connection from 2011 to end of 2013.

The following observations are made in this connection.

- ❖ Although it was required to complete the work relating to 25 out of 40 roads by December 2011 and the rest of the roads by April and December 2012, the work concerned had not been completed even by 31 December 2013.
- ❖ No requests had been made by the contractor, that is, the Southern Province Road Development Authority for extension of work from the District Secretary even by 31 December 2013.
- ❖ Forty temporary estimates had been prepared with regard to the work. Accordingly, 20 per cent of the total estimated value of Rs.1,042,390,189 amounting to Rs.208,478,037 had been paid as advance to the Southern Province Road Development Authority on 8 July 2011. A performance bond had not been obtained for the advance concerned in terms of Guideline 5.4.4 of the Government Procurement Procedure.

- ❖ Agreements in this regard had been entered into for this contract during the period 14 June 2011 to 19 October 2011. The contract value according to that agreements was Rs.2,918,515,317 and it had exceeded the value of the temporary estimates by Rs.1,876,125,128. Therefore, the correctness of the cost of the estimates prepared could not be satisfied in audit.
 - ❖ The gross estimate of the road from Udupila Junction to Kokawala Junction Via Devsirigama was Rs.28,407,701 and the correct advance payable for it was Rs.5,681,504. However, an advance of Rs.9,898,898 had been paid. Accordingly, the advance overpaid was amount Rs.4,217,354.
- * Out of the provision granted by the Ministry of Economic Development under the Divineguma National Programme for purchasing fruits and other plants during the year 2013, a sum of Rs.13,333,980 had been spent by end of the year under review. The following observations were made in connection with the audit test checks carried out in this regard.
- ❖ The provision of the Government Procurement Guidelines had not been followed while purchasing these plants.
 - ❖ Agreements had been entered into with the supplier to purchase plants based on the 2012 Procurement Procedure. But, a sum of Rs.1,689,220 had been overpaid as a result of purchasing plants at the prices approved by the Department of Agriculture.
 - ❖ Various varieties of high quality plants were to be planted at the auspicious time of the new year for primary schools. However, 14,567 “Miti Amberalla” plants alone had been provided to the project concerned and as such the expected objective of the project had not been fulfilled.
- * Five hundred and forty nine plants of 12 varieties valued at Rs.87,500 had been given in 2013 for a school under the Divineguma Programme. A physical verification carried out on 24 May 2018 revealed that 64 of these plants had been returned. The parties who had taken over them could not be revealed. Although it was stated that the balance 485 plants had been given to the school, only 53 plants were able to be seen. Accordingly, a shortage of 432 plants valued at Rs.51,980 was revealed.

- * During the year 2013, a sum of Rs.150,000 had been received by the Divisional Secretariat, Akuressa from the Ministry of Economic Development for production of Kitul beverages. Of this provision, a sum of Rs.142,590 had been spent on purchase equipment for production of Kitul beverages and the balance had been spent for training workshops. It was revealed at the audit inspection carried out on 20 June 2014 that the project was not in operation and the equipment were not in possession of the Chairman of the Society concerned. Accordingly, the expenditure of Rs.142,590 incurred on the project had become fruitless.

- * A sum of Rs.1,577,800 had been paid during the year 2013 to a learner drivers' school on 2 occasions to train drivers and at to issue licences under the provision of the Ministry of Economic Development. This expenditure had been incurred on the basis of training 161 persons at the rate of Rs.9,800 per each person. The following observations are made in this connection.
 - ❖ One hundred and seven out of 161 persons alone had passed the written and practical examinations on behalf of whom the expenditure on training had been incurred. 4 Person had failed the practical test 49 persons had not appeared for the practical tests. A person of 56 years of age had expired.

 - ❖ The objectives of this project was to train youngsters, that is, males and females who were unemployed. However, a sum of Rs.295,000 (25X9,800) had been spent on behalf of 25 trainees who were above the age of 40. 15 out of 25 of these trainees alone were able to obtain licences.

 - ❖ All the beneficiaries are required to make payments after obtaining training and licences. 81 persons alone had done so.

 - ❖ Accordingly, 107 persons alone were able to get benefits although payments had been made for 161 persons.

- * The Ministry of Child Development and Womens' Affairs had provided Rs.269,200 to the Dickwella Divisional Secretariat for the National Programme of supplying a glass of fresh milk to pre-school children during the year 2013. There were 63 pre-schools in the Divisional Secretariat area and the number of children were 1,630. Of these, a glass of milk programme had been implemented for 247

children of 11 pre-schools. Accordingly, a sum of Rs.123,381 representing 46 per cent remained unspent after utilizing the provision made as at 31 December 2013.

* A financial provision of Rs.6,640,000 had been made by the Ministry of Agriculture in 2013 via the District Secretariat, Matara under the Project for cultivating fruits in land which had been affected by coconut leaf diseases in Weligama. Of this, a sum of Rs.5,620,000 had been spent to purchase pineapple, plantains, pepper, papaw, dragon fruit and other fruit plants during the year under review. The following observations are made in this connection.

- ❖ Proper procedures had not been followed while purchasing all these plants. Plants had been purchased on the discretion of the District Director of Agriculture.
- ❖ While purchasing plantain plants for this project, quotations had been called for, from 3 farmer organizations for purchase 2,000 plantain plants and 3,650 plants had been purchased from one supplier. A sum of Rs.25,750 had been overpaid as a result of purchasing at a rate higher than that of the approved rate of the Ministry of Agriculture.
- ❖ Hundred thousand pineapple plants had been purchased for Rs.1,400,000 at the rate of Rs.14 per plant by using the above mentioned provision. The supplier concerned had stated by his letter dated 03 July 2013 that plants would be supplied at the rate of Rs. 12 per plant. Attention had not been paid to the price quoted in that letter and plants had been purchased for Rs.14 each as shown in the letter of 13 August 2013 resulting in a loss of Rs.200,000 to the government.
- ❖ Five thousand pineapple plants valued at Rs.126,600 and 645 fruit plants of other varieties had been issued to the nursery supplier who had supplied the pineapple plants.
- ❖ Although it was stated in the distribution list annexed to the paid voucher that the plants had been distributed, it was revealed that 9,975 plants valued at Rs.317,050 had not been received by the people concerned.
- ❖ Thirty thousand eighty five pepper plants valued at Rs.481,360 had been distributed among beneficiaries of the authoritative area of the Akuressa

Divisional Secretariat. The related particulars were not available in the plant distribution list.

- ❖ An identical name had been fictitiously entered twice in the distribution list of pepper maintained for beneficiaries of the authority area of the Akuressa Divisional Secretariat stating that 1000 plants had been distributed. The value of the pepper plants so distributed was Rs.16,000.
- ❖ A sum of Rs.442,750 had been paid to purchase 6,325 papaw plants of the Red Lady variety under this project at the rate of Rs.70 each. The following observations are made in connection with the audit test checks carried out with regard to the distribution of these plants at 4 Divisional Secretariats.
 - Although 2,400 plants valued at Rs.168,000 had been distributed among 5 beneficiaries as per register of distribution, it was not confirmed that the beneficiaries concerned had received those plants.
 - The Divisional Secretariat, Welipitiya had distributed 250 orange plants and 200 dragon fruit plants to an individual of the Deniptiya Area. 150 of these orange plants had been planted in the field and the other plants had been heaped in one place and its value was Rs.84,000.
 - According to the notes made in the register of distribution, 1,000 papaw plants valued at Rs.70,000 had been distributed to an individual of Kamburupitiya and 300 of these plants alone had been planted in the field and the remaining 700 plants had been heaped in one place.
- ❖ A sum of Rs.98,572 had been spent on activities not coming under this project.

(b) Advances to Public Officers' Account

Limits Authorized by Parliament

The limits authorized by Parliament on behalf of the Advances to Public Officers' Account for the District Secretariat and the actual values are shown below.

Item Number	Expenditure		Receipts		Debit Balance	
	Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26201	53,000,0000	43,142,334	36,000,000	41,904,230	200,000,000	177,283,079

The following observations are made in this regard.

- (i) According to the reconciliation statement relating to the Advance Account Item No. 26201 as at 31 December 2013, the arrears of balances as at that date aggregated Rs.1,584,731. The follow up action taken to recover these arrears of balances was at a weak level.
- (ii) The District Secretariat had granted loans aggregating Rs.1,395,592 without following the procedures for granting loans.

(c) General Deposit Account

The balance of the General Deposit Account No. 6003/000/00/0038/000 of the District Secretariat as at 31 December 2013 amounted to Rs.336,839,432. Action had not been taken in terms of Financial Regulation 571 with regard to the deposits of Divisional Secretariat, Devinuwara aggregating Rs.577,860 which had exceeded a period of 2 years.

1:6 Good Governance and Accountability

Internal Audit

The internal audit unit had not carried out internal audit at 8 out of 16 Divisional Secretariats.

1:7 Assets Management

The following observations were made at audit test checks carried out with regard to assets management of the office.

(a) Idle and Underutilized Assets

Three vehicles belonging to the District Secretariat remained idle. The values of those 3 vehicles had not been included in any register.

(b) Conduct of Annual Board of Survey

The following observations are made.

- (i) According to the Public Finance Circular No.441 dated 09 December 2009 as amended by the Circular letter No. PF/Board of survey/01 dated 17 December 2010, of the Director General of Public finance the Board of Survey for the year 2013 should have been conducted before 31 March 2014 and the report to be furnished to the Auditor General. However, the report of the District Secretariat had not been furnished the report concerned even by 31 August 2014 to audit. The last board of survey conducted was for the year 2012.

- (ii) Action had not been taken in terms of financial regulations with regard to surpluses and shortages pointed out in the board of survey reports of the Matara Peekwella Circuit Bungalow for the year 2013.

1:8 Non-compliances

 Non-compliance with Laws, Rules, Regulations etc.

Instances of non-compliance observed at audit test checks with regard to laws, rules and regulations are analyzed below.

Reference to Laws, Rules and Regulations	Value	Non-compliance
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Establishments Code of the Democratic Socialist Republic of Sri Lanka	Rs.	
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(a) Chapter xix Section 5.2.1	12,742	Rent for occupation of a government quarters had not been recovered for 6 months.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka		

(i) Financial Regulations 103, 104 and 109	103,213	Action had not been taken in terms of the financial regulation with regard to the loss of Rs.103,213 caused to a cab of the Matara District Secretariat due to an accident.
(ii) Financial Regulations 1645(a) and 1646	7,221,310	Daily running charts and monthly performance summaries of 42 vehicles had not been furnished to the Auditor General.

(c) Treasury Circulars

Treasury Circular No. 842 of 19 --
December 1978.

A register of fixed assets had not
been maintained.

1:9 Weaknesses in Implementation of Projects

The following observations were made at audit test checks carried out with regard to projects implemented by the District Secretariat.

(a) Delays in Implementing Projects

The estimated cost of the road to Dodampahala Via Nilwella Kemagoda was Rs.64,864,902 and the work was scheduled to commence on 14 June 2014. Although the work was expected to be completed by 10 November 2011, the work had not been completed even by 31 December 2013. The expenditure incurred on the work as at that date amounted to Rs.14,885,327.

(b) Project for Construction of a Sewage System at the Matara Bus Stand

The Ministry of Economic Development had provided funds for the project for construction of a sewage system at the Matara Bus Stand supervised by the Matara Municipal Council. The Lank Reclamation and Development Corporation had prepared estimate for Rs.3,675,377 on behalf of this project. The District Secretariat had released the entire amount to the Matara Municipal Council on 31 December 2011 for this purpose. A sum of Rs.116,046 had been paid as consultancy fees in this regard. The following observations were made at a physical verification carried out on 28 June 2013.

- (i) There was no direct flow of waste materials coming out of the toilets proposed for construction at the bus stand as per plan furnished for the sewage system while arrangements had been made for waste materials to be collected in the pit via the old tank of the council. The water left over

after purification of waste materials in the tank had been connected to a drain of the main road contravening Section 62 of the notice published in the Gazette No. 392/6 dated 10 March 1986. This waste water had created a bad smell and the drain had been broken.

- (ii) Out of the amount released to the Town Council, a sum of Rs.2,061,097 had been paid to the contractor. Proper benefit had not been derived from the above amount and the consultancy fees of Rs.116,046 as the work concerned had not been properly fulfilled.

(c) Project for Carpeting the Roads

A sum of Rs.4,032,000 had been paid to the project division of the Southern Province Road Development Authority made up of an advance of Rs.3,600,000 paid in 08 July 2011 and a sum of Rs.432,000 paid on 13 December 2011 as Value Added Tax for carpeting the road from Dickwella Junction to Wewurukannala Pansala via Muslim Road. The period of the work had been shown as 05 months. Although a period of 2 years and 3 months had elapsed since the payment of advance and a period of 1 year and 10 months had elapsed since the payments of Value Added Tax by the date of audit, that is, 31 October 2013, the construction of the above road had been cancelled on 05 June 2012 and in lieu of it had been proposed to improve the Veluwanarama Road upto Wehella as per letter No. MED/RD/PRDP/MT/01 dated 05 June 2012 of the Additional Secretary, Provincial Development.

1:10 Performance

Inadequate Fulfilment of Key Functions

The construction work of the Matara District Secretariat had been assigned to the State Engineering Corporation of Sri Lanka at a total estimated cost of Rs.194,000,000 as per Cabinet Decision dated 23 June 2010. The work was expected to be completed and handed over on 06 May 2012. The following observations are made in this connection.

- (a) Handing over of building after construction had not occurred even by 20 June 2014.
- (b) Demurrage of 0.05 per cent of the contractual amount should be recovered as per memorandum of understanding entered into. However, the said demurrage of Rs.76,048,000 had not been recovered even by 20 June 2014.
- (c) Out of the agreed sum of Rs.9,787,404 payable as consultancy fees, a sum of Rs.8,609,011 had been paid. Consultancy activities had not been properly carried out as per agreement.
- (d) The value of the contract had become Rs.196,779,435 together with the additional estimate of Rs.2,779,435 furnished by the contractor on 20 June 2014. The Secretary to the Ministry of Administration had not approved the additional estimates.
- (e) A sum of Rs.8,103,632 had to be paid by 20 June 2014 due to price fluctuations caused by delay in construction activities of the building.
- (f) The Divisional Secretariat continued to function in the building obtained on rent as a result of non-completion of the construction work before 06 May 2012. As a result, an unexpected rent of Rs.5,400,000 at the rate of Rs.200,000 per month had to be paid.
- (g) It was revealed at a physical verification carried out on 17 June 2014 that deficiencies such as, non-completion of portions of work at internal roads, tiles laid on floor were not of the required standard, cups of fans not being correctly fitted on the concrete slabs and cracks on tiles close to the main door were observed as mentioned in 4.05 and 4.06 of the work. In addition, the Engineer of the District Secretariat had furnished an observation report containing 68 deficiencies relating to the building.

1:11 Irregular Transactions

Certain transactions of the District Secretariat were not regular. Certain such instances observed are shown below.

- (a) Deviation from Government Procurement Procedure
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The following observations are made in this connection.

- (i) During the year 2013, a sum of Rs.573,350 had been paid to a private institution made up of repairs to a photocopy machine amounting to Rs.110,214 and repairs to computers and printers amounting to Rs.463,140. A proper agreement had not been entered into in terms of 8.9 of the Government Procurement Procedure. These machines had not been subjected to servicing at least once during the year. The repair expenses could have been minimized if it had happened so. A written agreement too had not been entered into with regard to the repair.
- (ii) The District Secretariat had made purchases for Rs.4,505,625 during the year 2013. The specifications of goods required to be purchased had not been furnished while calling for quotations. A member with the knowledge of items to be purchased had not been appointed to the Committee in terms of Procurement Guideline 2.7.5 of the Government Procurement Procedure. Information relating to appointment of a Technical Evaluation Committee and its recommendations for those purchases had not been furnished to audit.
- (iii) A sum of Rs.815,000 had been transferred to the General Deposit Account being donations from ten various government and private institutions for the Vesek Perahera conducted by the Dickwella Divisional Secretariat on 25th and 26th May 2013. The following observations are made in this connection.
- * The perahera concluded on 25th and 26th May 2013. But, donations had been obtained from 23 May to 06 September 2013.
 - * Action should have been taken in terms of Financial Regulation 170(2) with regard to these donations. However, it was not done so. Instead, cash donations had been obtained and kept in the General Deposit Account and an expenditure of Rs.819,638 had been incurred on the perahera although this was not an activity of the Divisional Secretariat.

1:12 Losses and Damages

Observations relating to losses and damages revealed at audit test checks are shown below.

- (a) Maintenance of a register of inventories were not in accordance with Sections 8.1 and 8.3 of Chapter XIV of the Establishments Code. 2 official quarters used upto October 2012 had been evacuated and the District Secretary had not been made aware of this. 5 official quarters had been idling and 3 of them had dilapidated. Necessary action had not been taken to repair these quarters and offer them to government servants. Meanwhile, action had not been taken in terms of Section 5 of Chapter XIX of the Establishments Code to obtain rent of the quarters.
- (b) On 08 May 2012 the Divisional Secretariat, Akuressa had received a three wheeler from the Authuraliya Divisional Secretariat. The three wheeler had performed its normal functions upto end of April 2013 and it had finally performed only 02 day in each month of September and October. The three wheeler remained idle thereafter and was allowed to rust. Action had not been taken to return it to the party concerned, if it is not needed to be kept at the office.
- (c) Damages relating 5 out of 19 vehicles caused at the District Secretariat had not been computed upto 31 August 2014. The loss relating to the remaining 14 accidents had been computed as Rs.1,141,194. Action had not been taken in terms of the Financial Regulation with regard to the losses relating to all of these accidents.
- (d) A Toyota Hylux Cab valued at Rs.5,600,000 had met with an accident on 25 December 2011 and the loss had been computed as Rs.1,817,098. Out of this loss, a sum of Rs.1,600,046 had been obtained from the Insurance Corporation and a sum of Rs.113,839 had been deducted from the repair expenses as commission for spares. Accordingly, a further loss of Rs.103,213 remained had to be recovered by the government. Action had not been taken even by 30 April 2014 by the District Secretariat to act in terms of Financial Regulation 109 either to recover it or to write off the amount.

1:13 Unsettled Audit Queries

Reference to unsettled audit paragraphs of the Auditor General's reports of the District Secretariat pending follow up action are shown below.

Reference to the Auditor General's reports		Item under Reference
Year	Paragraph No.	
2012	4-1(d)(105) Head (VII)	- Purchase and distribution of plants under the Divineguma Programme.
2012	5-1(b)	Irregular usage of assets not acquired.

1:14 Management Weaknesses

The following weaknesses were observed at audit test checks.

- (a) A block of land named Bangalawatta belonging to the Field Paper No. 030/185 Bambaranda South of the Dickwella Divisional Secretary's Area had been offered to a private company from 18 January 2007 Vide a Deed of Offer. While furnishing the original and a copy of the Deed of offer to the Divisional Secretary, Dickwella by his letter dated 05 February 2007, the Deputy Commissioner of Land had requested to take action to register this land. The Divisional Secretary, Dickwella had not taken action to register the land even by 31 December 2013. The lease rent had not been recovered from the lessee even by 30 April 2014, and the Divisional Secretary had not furnished any information to audit in this regard.
- (b) A procedure was not in existence at the Matara Divisional Secretariat to quickly obtain details of pensioners who had expired. As a result, the sum of Rs.2,056,310 paid as pension on behalf of those who had expired during the year 2013 had not been recovered. Money belonging to the government had been unnecessarily allowed to be kept in the custody of other parties as there was no proper procedure.

- (c) A sum of Rs.12,742 remained recoverable in respect of the years 2012 and 2013 with regard to a house of the government housing complex belonging to the Dickwella Divisional Secretariat. Meanwhile, a procedure to recover rent of this government quarters had not been prepared. The portion of rent due from the spouse too had not been recovered provided the spouse is a government servant. Accordingly, the portion due from the spouse had not been recovered.
- (d) Action should be taken to pay the amount lying in the accounts of minors of the Divisional Secretariat once their specified time period is over. However, the Divisional Secretariat, Dickwella had not pay the amount in 4 accounts of minors who had attained their specified ages in 2006, 2007, 2010, 2011 and 2013.

1:15 Human Resources Management

(a) Approved Cadre and the Actual Cadre

The position relating to cadre as at 31 December 2013 is as follows.

	Category of Employee	Approved Cadre	Actual Cadre	No. of Vacancies	Surplus
	-----	-----	-----	-----	-----
(i)	Senior Level	08	07	01	--
(ii)	Tertiary Level	02	03	--	01
(iii)	Secondary Level	79	91	--	12
(iv)	Primary Level	14	16	--	02
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	Total	103	117	01	15
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(b) Idle Human Resources

During the year 2013, a sum of Rs.16,686,240 had been paid as salaries to 117 graduates at the Matara District Secretariat without assigning any duties to them.