

Head 196 – Ministry of Science, Technology and Research

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Ministry of Science, Technology and Research for the year ended 31 December 2018 comprising the statements of financial position as at 31 December 2018 and statements 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. In terms of Sub-section 11(1) of the National Audit Act, No. 19 of 2018, the summary report including my comments and observations on the financial statements of the Ministry of Science, Technology and Research was issued to the Chief Accounting Officer on 31 May 2019. In terms of Sub-section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the Ministry was issued on 31 May 2019 to the Chief Accounting Officer. This report which should be read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka is submitted to Parliament in terms of 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 Ministry of Science, Technology and Research as at 31 December 2018, and of its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibility of the Chief Accounting Officer for the Financial Statements

The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer determine is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the Ministry.

In terms of Sub-section 38(1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Ministry of Science, Technology and Research and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carry out.

1.4 Auditor's Responsibility for 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministries internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, 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.

I communicate with the Chief Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

As required by Sub-section 6 (d) of the National Audit Act, No. 19 of 2018, I state the followings.

As there was no requirement of preparation of financial statements for the preceding year, financial statements of the year could not compare with the preceding year. Accordingly, recommendations on financial statements for the preceding year had not been made from this report.

1.6 Comments on Financial Statement

1.6.1 Non – compliance with the provisions of circulars

The financial statements should be prepared in terms of the Public Accounts circular No.267/2018 dated 21 November 2018. Nevertheless, the instances of deviations from the provisions of circulars are given below.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) As per treasury books total net provision for other goods and services shown under note 6 of the statements of financial performance amounted to Rs.610,970,200. Nevertheless, it was shown as Rs.598,167,200 as per accounts. Difference amount of Rs.12,803,000 had been shown as per account under other recurrent expenses under Note No. 9.	Financial statements should be in accordance with the provisions of the circulars.	It was noted that such situations had not been happened.
(b) As per Treasury books the actual value of the capital transfers shown under note No. 12 of the statements of financial performance amounted to Rs.1,057,920,174, Nevertheless, it was shown as Rs.1,096,522,319 as per accounts. The reasons for the difference amounted to Rs.38,602,145 had not been explained.	- do -	- do -
(c) As per Treasury books the actual value of the other capital expenses shown under note No. 15 of the statements of financial performance amounted to Rs.405,832,120, Nevertheless, it was shown as amounted to Rs.367,229,974 as per accounts. Accordingly, reasons for the difference amounted to Rs.38,602,145 had not been explained.	- do -	- do -

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| (d) Amounting to Rs.12,803,000 had been shown as net provision in the Sinhala copy under note 9 of the statements of financial performance of the year 2018 while that value was not shown in the English copy variations observed between the English copy and the Sinhala copy. | - do - | - do - |
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1.6.2 Statements of Financial Position

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) Estimated value of Fixed Assets of 45 Motor vehicles amounted to Rs.394,005,500 had not been included in the statements of financial position, Nevertheless, it had not been included to the statements of Non Financial Assets which is the format of ACA 6.	Financial statement should be adhered in accordance with the provisions of the circulars.	It was informed that it was included to the relevant format in future.
(b) The amount of office equipment and furniture purchase during the year valued at Rs.11,551,316 had not been shown under properly, plant and equipment in the statements of financial position.	- do -	- do -
(c) Purchases had been done though divisional secretariat offices for 267 Vidatha centers existing under Ministry, while actions had not been taken to account amounted to Rs.33,001,339 by identifying the purchases of property plant and equipment during the year more over, by identifying property plant and equipment pertaining to the preceding year had not been accounted.	- do -	- do -

1.6.3 Advance Account Balances

The following deficiencies were revealed while accounting the year ended balances of Advance Accounts.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) According to the statements of reconciliation presented outstanding balances as at that date was amounted to Rs.336,799 while that outstanding balances existing over period ranging between one year to 2 years, Ministry had failed to recover those loan balances.	Should be follow the provisions stated in the paragraph 4 of the Establishment Code xxiv.	Further action being taken.
(b) Actions had not been taken to recover the loan balances amounting to Rs.98,154 even by the 30 April 2019 from a person who were diseased during the service on 15 June 2016.	- do -	- do -

1.6.4 Non-maintenance of records and books

It was observed during the audit test checks some of the records had not been maintained while some of the records had not been maintained in updated manner.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) <u>Fixed Assets Register</u> Fixed Assets Register had not been updated in terms of the treasury circular No.842 dated 19 December 1978 and stated in the chapter 11 of Financial Regulations No. 502(2).	Fixed Assets Register relevant to in terms of the treasury circular No.842 dated 19 December 1978 and the chapter 11 of the Financial Regulations No. 502(2) should be maintained with consent of the Auditor General.	Not commented.

- (b) Fixed Assets Register for Computers, Accessories and Software
 Fixed Assets Register for Computers, Accessories and Software had not been updated in terms of the treasury circular No.IAA/2002/02 dated 28 November 2002. A Fixed Assets Register for Computers, Accessories and Software should be maintained in terms of the treasury circular No.IAA/2002/02 dated 28 November 2002. Not commented.
- (c) Register of Security
 A Register of Security including information of officers and workers who should keep securities had not been prepared in terms of the Financial Regulations No. 891(1). A Register of Security should be maintain by including information about the officers who should keep securities in terms of the Financial Regulations No. 891(1). Not commented.
- (d) Register of Liabilities
 A Register of Liabilities had not been updated in terms of the Financial Regulations No. 214. Liabilities should be record in a register enabling to check daily in terms of the Financial Regulations No. 214. Not commented.

1.6.5 Non Available of Evidences

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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Replies had not been submitted even by 31 May 2019 for 8 audit queries furnished to the Ministry in the year under review and one audit quarry issued relevant to the preceding year.	In terms of the Financial Regulations No. 155, the audit query register stated in the Financial Regulations 452(1) should be checked by the Chief Accounting Officer after a specific period and actions should be taken to correct the deficiencies the audit queries, replies should be submit for that queries. If it would be delay to send replies actions should be taken to interim report.	Not commented.

1.6.6 Transactions with out Authority

Ministry had been entered to the following transaction without Authority.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
Actions had not been taken to handover the 02 vehicles WP PH-0153 and WP PH-4650 which was in the custody of the former State Minister of Science and Technology.	Actions should be taken to handover this vehicle formally.	Forward actions had being taken.

2. Financial Review

2.1 Imprest Management

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) The proposed activities had not been started due to the delay of receiving funds from the treasury to pay the land which was reserved from Urban Development Authority to establish the Center of National Science.	Actions should be done according to the Action Plan and actions should taken to obtain funds immediately.	The activities of establishing the centre of National Science is further implementing while it was informed that payments relevant to the year 2018 had been already completed.
(b) Even though amounting to Rs.100 million had been made for the facility of examining petroleum products to the Institute of Industrial Technology, Only amounting to Rs.05 million had been utilized. Due to not issuing imprests by the treasury.	Actions should be taken according to the Action Plan.	Not commented.

2.2 Expenditure Management

The following observations are made.

Audit Observation -----	Recommendation -----	Comments of Chief Accounting Officer -----
(a) Even though Chief Accounting Officers responsible is to prepare estimates as completely and accurately as possible in terms of the Financial Regulations 50 (11) due to not taking actions accordingly, the whole net provision amounted to Rs.625,700,000 for 11 objects had been saved.	Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50	Assets which was excess due to the taken over the assets of Ministry of special project to this Ministry, procurement activities had been limited due to the charges of the members of the procurement committee and due to the amendments of the Ministry the provisions had been saved.
(b) More than 50 per cent had been saved out of the provisions made for 20 objects.	Expenditure estimates should be prepared accurately in terms of the Financial Regulations 50.	Due to not receiving the imprest from the treasury to incurred expenditure for many objects, vouchers amounting to Rs.256,121,352 which had not been to pay as at 31 December 2018 had been saved when setting the imprests.

2.3 Entering into Liabilities and Commitments

The following observations are made.

Audit Observation -----	Recommendation -----	Comments of Chief Accounting Officer -----
(a) Expenditure had not been included under the note iv of the statement of the liabilities of the statement of financial position.	Expenditure should be included under the note iv of the statement of the liabilities of the statement of financial position.	It was noted to show that liability under note iv in future.

- (b) In terms of the Financial Regulations 94 (1) except where other wise provided for no expenditure or commitment shall be incurred by any Department or Ministry for work service of supply unless financial provision exist therefore in the Annual Estimates, and at no time shall the commitments and the expenditure incurred exceed such provisions for the financial year.(not in respect of supplies and services) As such, exceeding the provisions amounted to Rs.234,983 relevant to 04 objects had been committed liabilities.
- In terms of the Financial Regulations 94 (1) should not be entered in to liabilities continuously therefore actions should be taken accordingly.
- It was noted to minimize such excess of provisions in future.

2.4 Deposit Balances

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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Actions had not been taken in terms of the Financial Regulations 571 relating to deposits totaling Rs.1,995,988 exceeding over 02 years.	Actions should be taken in terms of the Financial Regulations 571.	This sum received for the STS Forum while necessary committee decisions being taken to pay this sum. Accordingly, it is stated kindly actions been taken to completion of the payment immediately.

3. Operational Review

3.1 Vision and Mission

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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Technology for the village through the 267 Vidatha Centres and promote the science among public and school students are the objective of the Vidatha Centres but only traditional training programmes and awareness programmes had been conducted in each entre.	Every Vidatha Centre should conduct programmes on application of modern technological methods by eliminating the traditional methods.	On requests of the public in the area training programmes and awareness programmes had been organized by the Vidatha resources centres and actions had been taken at the first occasion for that request. Accordingly as new technical programmes such as detergent washing products, assembling computer hardware and trouble shooting chemical allied products herbal extracts products application of nano technology had been conducted.

3.2 Planning

The following observations are made in terms of the Public Finance circular No. 2014/01 dated 17 February 2014 examining relating to the planning of the performance.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) The activity plan prepared according to priorities based on Annual Budget Activity, Timeline and anticipated output/outcome of those activities relating to the year under review had not been estimated and indicated thereon.	Activity plans, Timeline anticipated output/ outcome of those activities should be estimated and stated In terms of the public Finance circular No. 01/2014 dated 17 February 2014.	Replies not mentioned.

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| (b) | Details on updated organizational structure of the Institute during the year under review, approved cadre and existing cadre and Internal Audit Plan had not been included to the Action Plan. | Should be submitted the details of the organizational structure, approved cadre and actual cadre in terms of the Public Finance circular No. 2014/01 dated 17 February 2014. | Replies not mentioned. |
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3.3 Non Achieving the Activities

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) Even though it was targeted to conduct training programmes for 100 selected teachers on Zonal wise of the solar panel project, any other programme had not been conducted even by the end of the year.	Should planned accurately the timeline, and other plans which required to perform the activities which was planned.	Due to not receiving the name list of the teachers by the Ministry of education up to now the programmes for 100 teachers as zonal wise in the solar panel project had not been conducted.
(b) Even though it was planned to conduct a programme by registering 250 students from technical colleges for the project of solar panel and that any programme had not been conducted so far.	Other activities and time line which necessary to achieve the planned activities should be planned accurately.	It was proposed to conduct this programme successfully by the end of the year 2019.
(c) Even though it was planned to start the construction of the centre of National Science in the third quarter of 2018, the primary activities such as preparing the plan and purchasing the land had not been completed.	Funds provided from Annual Budget should be used efficiently.	Not commented.

- (d) Funds had been provided in the current year to establish a centre of specializing in genetics. But out of that any money had not been utilized. This is a project of estimate provided for preceding year while amounting to Rs.50 million had been provided for the year under review and attention should be paid when preparing estimates. Where as a cabinet memorandum had been submitted jointly with Ministry of health, there was no response from the Ministry of Health.

3.4 Delays in Execution of Projects

The following observations are made.

	Audit Observation -----	Recommendation -----	Comments of Chief Accounting Officer -----
(a)	Even though amounted to Rs.44 million had been made for a construction of a laboratory to the Sri Lanka institute of standards, the entire provision had been saved by the end of the year. Even though it was stated that the reason for that is the long period lapsed for the procurement activities and it was observed in audit the main reason is whether this project is one of a proposal of budget proposals a with out a perform according to a plan.	By identifying the feasibility and complexity, plans should be prepared accordingly as it is a budget proposal.	Not commented.
(b)	Even though amounting to Rs.100 million had been made for the project of facilitating for inspection of petroleum products from the Institute of Technology, only Rs.5 million had been utilized by the end of the year. 95 per cent had not been utilized out of entire provision and it was unable to start the project due to not release the funds from the treasury.	Other plans and time line should be prepared accurately.	Not commented.

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| (c) | <p>The main objective of the project is to support for production planning engineering science (PDE) through Economic Development initiative (MEDI) which was advancement by mechanical electronic science. Accordingly, it is expected to increase to economical and high technological exports through designing friendly machines for licensed producers as locally and globally and to bring down the imports. Expenditure estimate amounting to Rs.325 million had been available for this and provisions had been made for the year under review by submitting a supplementary estimate amounting to Rs.250 million and due to not performing a specific plan and due to the deficiencies in the plans, the above entire provisions had been saved.</p> | <p>Other activities and time line which necessary to achieve the planned activities should be planned accurately.</p> | <p>Not commented.</p> |
| (d) | <p>Even though amounting to Rs.150 million had been made for the Enterprises Resource Planning system for the current year by the Sri Lanka Standards Institutes. The entire funds provided in the financial statements presented as at 31 December 2018 had been saved it was informed that board of management had been taken a decision to stop this project. It was observed during the course of the audit this project was unable to start due to not performing activities by identifying the necessities according to the plan.</p> | <p>Budget proposal of this project by identifying the feasibility and complexity of the project plans should be prepared accordingly.</p> | <p>The project had been temporarily suspend due to the complexity of the technical evaluation of the procurement procedure and relevant procedure should have been considered in several times and due to the problems of feasibility.</p> |

3.5 Asset Management

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
(a) Verification had not been done as at 28 February 2018 on which the final date of financial statements to be submitted.	Verification should be done as at 28 February 2018 the date on which the final date of financial statements to be presented.	Not commented.
(b) Actions had not been taken to obtain Inventory items and Fixed Assets of 01 laptop computer, 01 washing machine and mobile phone including 18 items which was issued to the former state Minister of science Technology and Research even by 14 February 2019.	In even of the transferring assets to other parties which was given to achieve the goals and objectives of the Ministry, by not obstructing to achieve the objective of the Ministry and actions should be taken to taken over formally.	Not commented.
(c) The 02 vehicles of number WPKY-8402 and WPKN-1910 had been released to another 2 Ministries without formal approval.	In even of transferring assets to other institutions which was given to achieve the goals and objectives of the Ministry, by not obstructing to achieve the objective of the Ministry and actions should be taken to transfer those assets formally.	To transfer the ownership of the vehicle of WPKY-8402 which was use by the Ministry of social empowerment, A letter had been on 07 May 2019 sent to obtain the approval from the Comptrol General

- (d) The science and technical officer of Madadumbara Vidatha Centre had not been reported to service since 09 December 2016. The registered No.WP-MQ-2613 motor vehicle which was issued to him valued at Rs.144,920 and actions had not been taken either to taken over the motor cycle to the Ministry or to recover the said amount. Should be act according to the chapter 4 of the establishment code xxiv. Mr.K.A.R.Dharmakeerthi of Madadumbara Vidatha Centre had been served vacated post and appeal post made 3 months before on the following advice of the public service commission to restate the service or actions for the retirement process being taken. Actions being taken to recover the value of the motor vehicle in future incase of refusal to reinstate or retirement by the disciplinary authority.
- (e) The science and technical officer of Pathadumbara Vidatha Centre had not been reported to the service from the date of 15 November 2016 while the registration number of the motor cycle which was issued to that officer had not been in the Ministry. The value of the motor cycle which was given to him was amounted to Rs.144,920 and actions had not been taken to recover that sum or to taken over that motor cycle back to Ministry. Actions should be taken according to the chapter 4 of the establishment code xxiv. It was informed to the technical officer of Mr.B.A.G.Ambalanthena of Pathadumbara Vidatha Centre to pay the market value by the letters dated 21 July 2017, 11 August 2017, 24 October 2017 and 10 August 2018, But still actions had not been taken to pay that money by the officer and by the time it was submitted for the legal advice.

3.6 Security of Public Officers

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) In terms of the Financial Regulations 880 officers who are administratively responsible for or who under delegation are entrusted with, the receipt or custody of public money revenue stamps or stores or the disbursement of public money or this issue of stamps or stores and those who certify vouchers or sign cheques on Government Account will be required to give security in accordance with the public officers security ordinance 612, officers of the Ministry who are related to said activities had not been kept securities.	Actions should be taken in terms of the	Not commented.

3.7 Losses and Damages

The following observation is made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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Nevertheless loss had not been estimated for the vehicle of WPPG-9796 which was damaged and repairing activities of the vehicle of WPKH-4645 had not been completed even exceeding a period of 04 months.	Estimating the losses and should be suitable for running condition after repairing or if it is unable to do so should be dispose.	Loss of the WPKH-4645 vehicle was estimated amounted to Rs.1,500,000 finally and repairs being occurred. The relevant institute was informed that the repair had been done immediately and hand over to the Ministry. The estimation of the loss of the vehicle No.WPPG-9796 had being re-estimated and actions being taken to estimate the loss of the vehicle immediately and complete the repairs.

3.8 Management Deficiencies

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) Due to not taking actions to approve a service minute to decide the problems such as appoint the recruited officers to the Vidatha resources centres, promotions, salary and service conditions while the officers of the science and technology had been expressed displeasure to the Ministry while, it was observed that this would be directly effect for their performance.	Actions should be taken to approve a service minute.	The recommendations of the salary and cadre commission and the Ministry of Public Administration had been obtained for the procedure of the promotion of the officers of the science and technology while with the relevant amendments actions being taken to submit for the approval of the public service commission.
(b) Due to not implementing the programmes on technical assignment it was unable to achieve the expected performance out of the training programmes conducted for the year 2018 for the officer of Vidatha centres.	Technical training opportunities should be provided to the Vidatha centres.	Replies not received.
(c) A block of 2,800 square feet of 3 rd floor of the building of the Sethsiripaya stage 1 had been given to the State Minister office of Youth Affairs Project Management and Southern Development for the period from 29 June 2018 to 26 October 2018. Amounting to Rs.1,729,826 as relevant rent had been paid to the Urban Development Authority by the Ministry of Science, Technology	Actions should be taken to recover rent.	The office of the State Minister of Youth Affairs Project Management and Southern Development which was existing the above office premises on which the period from 29 June 2018 to 26 October 2018 the relevant building rent had been paid to the Urban Development Authority by this Ministry. It was requested to that Ministry to make necessary arrangements to reimburse the sum amounting to Rs.1,729,826.28 for the

and Research. Actions had not been taken to recover this amount.

2,800 square feet per one square feet for Rs.158,409 that office premises. But the letter of secretary to the Ministry of Ports and Shipping and Southern Development No.PSSD/01/ Building Rent and 2019.01 without dated had been informed that the provisions had been made from the proposed budget for the year 2019 only for the Ministry of Ports and Shipping and Southern Development which was formed after the date of 21 December 2018. More over, the expenses relevant to the Ministry prior to that Ministry could not be able to reimburse. A reminder had been sent to that Ministry to take actions to reimburse those money to this Ministry.

- (d) The Director General of the Industrial Technology Institute had been participated for the Cuba official travel and the South Africa official travel. Action had not been taken to recover to the Ministry amounting to Rs.379,000 and Rs.12,500 respectively for the Air travel expenses paid for him and the payment for changing of the date of Air travel. Actions should be taken to recover the sum which was incurred by the Ministry for this. - do -
- (e) Amounting to Rs.30,328 only for the year 2018 had been paid as interest due to the delay of the payment of electricity in the Planetarium even this situation is happening continuously necessary actions had not been taken to correct it. Board of Management of the institute should be act with out delay. - do -

- (f) Students had been selected to follow Postgraduate Diploma (PHD) of the European Union for Nuclear Research Co-operation. A fee amounting to Rs.81,100 had been paid to Bank of Ceylon Travels (BOC Travels) due to the change of the specific date of a selected student who had to travel city of Geneva in Switzerland and the steps which should be taken by the Ministry in this regard had not been submitted to audit.
- Funds of the Ministry should be utilized effectively.
- Not commented.

4 Achieving the Sustainable Development Goals

The following observation is made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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When preparing to achieve the Sustainable Development Goals due to non proper coordination among the other institutions and it was observed when preparing the plans to achieve the targeted goals and the procedure of pre-preparing had been in a weak level.	Plans should be prepared to achieve the expected goals.	All programme had been made based on the Sustainable Development Goals of the Ministry. But it is true that there was no specific data system to assess whether the expected targets had been achieve while implementing. Actions being taking so far to prepare it in proper manner.

5 Human Resources management

The following observations are made.

Audit Observation	Recommendation	Comments of Chief Accounting Officer
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(a) Actions had not been taken to fill the total vacancies of 126 by the Ministry at the end of the year under review. If excess posts available actions had not been taken to subjugate those posts by discussing with the treasury.	Actions should be taken to recruit officers for the approved posts or if excess posts available actions should be taken to subjugate those posts.	Recruitments had been done for that vacancies in future.
(b) Due to the existing vacancies of 25 Science and Technical Officers and 13 Field Coordinating Officers in the Ministry of Science, Technology and Research, it was directly affected the low level of efficiency in the Vidatha Resources Centres of the Institute.	Actions should be taken to recruit officers for the approved posts or if excess posts available actions should be taken to subjugate those posts.	The approval of the public service commission had been received for the recruitment procedure of the 25 posts of District Vidatha Officers while the approval of the public service commission had not been received to the amendment of the recruitment notice (method) by the way of structural interview. However only for this time approval was received to recruit from structural interview. Accordingly, to recruit with effect from the date on which the approval was granted to proceed the recruitment activities to call applications internally, for the approval for the named interview board had been submitted to the public service commission.