

Head 257 – Kalutara District Secretariat

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Kalutara District Secretariat for the year ended 31 December 2019 comprising the statements of financial position as at 31 December 2019 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 Kalutara District Secretariat was issued to the Accounting Officer on 29 May 2020. In terms of Sub-section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the District Secretariat was issued on 29 July 2020 to the 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 prepared in accordance with the provisions of the Public Accounts Circular No. 271/2019 dated 03 December 2019 give a true and fair view of the financial position of the Kalutara District Secretariat as at 31 December 2019, 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 and Accounting Officer for the Financial Statements

The Chief Accounting Officer and Accounting Officer are 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 determination is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per the 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 annual and periodic financial statements to be prepared.

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 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 an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism 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 District Secretariat 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 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 (1) (d) of the National Audit Act, No. 19 of 2018, I state the followings.

- (a) That the financial statements correspond to the previous year,
- (b) My recommendations regarding the financial statements for the previous year were implemented in the presentation of the financial statements for the year under review.

1.6 Comments on Financial Statements

1.6.1 Advance account for public officers

Audit Observation	Recommendation	Comments of Accounting Officer
----- Although the loan balance of Rs. 233,750 of an officer transferred to the Ministry of Health during the year under review has been settled as per the last treasury computer printout of the year 2019, it has not been corrected by the financial statements.	----- Preparation of financial statements as per the final treasury printed note.	----- Not shown in the account due to non-receipt of the final treasury computer printout.

1.6.2. Certification to be done by the Accounting Officer

Audit Observation	Recommendation	Comments of Accounting Officer
----- The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control of the District Secretariat is developed and maintained in accordance with the provisions of Section 38 of the National Audit Act No. 19	----- Should be act in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018.	----- Noted to act in accordance with the provisions of Section 38 of the National Audit Act No. 19 of 2018.

of 2018 and the effectiveness of the system should be reviewed from time to time. Also, necessary changes must be made to continue as and copy of the written document of reviews should have been submitted to the Auditor General, but the statement that such reviews had not been submitted to the Auditor General.

2. Financial Review

2.1 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
(a) An amount of Rs. 20,000,000 had been allocated as annual provision under buildings and construction (2001) and an additional provision of Rs.32,000,000 had been obtained under transfers of Financial Regulation 66.	Estimating, planning and implementation of projects in properly.	Although it was expected to obtain the ministry allocation required for the renovation of the old District Secretary's official residence, it was transferred to the expenditure subject 2001 with the approval of the Deputy Secretary to the treasury as there was a remaining provision in expenditure subject 2014.
(b) Although Rs. 2,700,000 had been allocated from the complementary estimates of expenditure subject 2509 (other) for expenditure on Community Based Green Social activities (Green club), the entire allocation remained due to non-commencement of the project.	-Do-	Although funds have been received by the Mathugama and Bulathsinhala Divisional Secretariats for the implementation of this project, they have not been able to implement the project due to problems encountered during the implementation of the project.

- (c) Although, 25 percent of the provisions allocated for expenditure must be saved from the allocations given by the National Budget Circular No. 5/2019 dated 24th September 2019, out of the total net capital allocation of Rs. 246,700,000 for programs 1 and 2 of the District Secretariat, only Rs. 20,833,608 or 8.5 percent was saved.
- Acting as per the instructions of the National Budget Circular No. 5/2019 dated 24th September 2019.
- Provisions are managed by the Ministry of Public Administration, Home Affairs, Local Government and Provincial councils.

2.2 Approach liabilities and obligations

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
Recurrent expenditure of the District Secretariat was liable to Rs. 883,016 in excess of the provisions of 6 expenditure subjects.	Do not approach liabilities beyond the provisions.	I acknowledge that the liabilities have been exceeded. I will make sure this does not happen again.

2.3 Utilization of provisions of other Ministries and Departments

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
During the year under review, allocations amounting to Rs. 6,911,987,912 had been provided by other ministries and departments for the implementation of various projects, out of which Rs. 5,506,433,680 or 80 percent of the allocation had been spent. The total	Efficient utilization of allocations in other ministries and departments.	Abandonment of unfinished project as per National Budget Circular No. 05/2019.

allocation of Rs.40,624,770 including the sum of Rs.1,145,750 from two departments and Rs.39,479,020 from the allocations of a ministry had not been utilized by the District Secretariat.

2.4 Comparison Statement on Advance Accounts of Public officers

Audit Observation	Recommendation	Comments of Accounting Officer
<p>-----</p> <p>According to the comparison statement submitted to the audit, the total balance of arrears due to officers who have transferred to government ministries, departments and provincial councils, died, retired, suspended or left as at 31 December 2019 was Rs. 2,196,883. Although the arrears ranged from 3 months to 5 years, the follow up to recovery of the loan balance remained poor.</p>	<p>-----</p> <p>Should take action to recover the debt balance of transferred, died, retired, suspended and officers who were left according to the provisions of Establishment Code.</p>	<p>-----</p> <p>Steps are being taken to recover the debt balances of the officers who have been transferred to the provincial councils and to recover the debt of deceased officers. Action will be taken to recover the debt balances of the retired officers from the pension and pension gratuity by notifying the relevant officer to settle the debt balances of the officers who have been suspended and to recover from the guarantors. Actions are being taken to legal advice on non-performing loans and pursuance of Public Finance Circular 369, recovery of debts of defaulting officers from guarantors and deduction of debt balances.</p>

2.5 Deposit Balances

Audit Observation	Recommendation	Comments of Accounting Officer
The amount of Rs. 184,364,618 over 2 years had not been dealt with in accordance with Financial Regulations 571.	Should take action to settle in accordance with Financial Regulations.	Still working to resolve.

3. Operational Review

3.1 Planning

Audit Observation	Recommendation	Comments of Accounting Officer
(a) Although more than Rs. 3.70 million had been spent for the Modarawila Stadium in the Panadura Divisional Secretariat Division and it has commenced construction from the year 2014. But, the work had not been completed as planned.	Should be completed according to the plan.	Plans and estimates for the future of the project have been prepared. But, no allocations have been received.
(b) In identifying the projects to be implemented under the Gamperaliya Rural Development Project, the District Secretaries should take discussions with the political authority to obtain the maximum benefit to the public as per article 4(b) of the National Policies and Economic Affairs Circular MNPED 05/2018 dated 13 July 2018. However, the Ingiriya Divisional Secretariat had implemented other projects instead of the 241 priority projects in 32 Grama Niladhari Divisions.	Should implement those projects according to the priority of the projects identified in accordance with the circular provisions.	Among the 78 projects approved for the Ingiriya Divisional Secretariat have not been commenced any project in the year 2018, due to the suspension of project implementation which have not commenced work and no preliminary work that were signed in accordance with article 03 (ii) and (iii) of the cabinet memorandum dated 09.11.2018 of the Ministry of Finance and Economic Affairs.

3.2 Failure to perform roles

Audit Observation	Recommendation	Comments of Accounting Officer
The Southern Expressway project had provided Rs. 931,950 on 17 August 2011 for the construction of agricultural road to enter the Rerukana paddy field in Bandaragama. But, 20 acres of paddy land had been vacant for many years due to the project not being started and retained in the deposit account.	Execute the project on demand or refund if not implemented.	About 17 perches of paddy lands are being retained until the approval of the Commissioner General of Agrarian Development.

3.3 Failure to receive the expected benefits

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
(a) The concrete blocks obtained from the Panadura Divisional Secretariat had to be taken for physical inspection by the Divisional Secretariat to inspect the quality of the concrete road construction related to the Gamperaliya projects. However, Rs. 2,153,880 was paid to the contractor for the boulder inspection of 488 projects.	Failure to allow contractors to inspect boulders and it should be inspected by the government officers. And also non-payment to contractors for that.	Payment for the boulder inspection is included in the estimate, so payments for the bills are made in the same contractor.

- (b) The three Divisional Secretariats in Ingiriya, Horana and Panadura did not have a method of checking the thickness of the concrete floor of 946 concrete roads were constructed in the years of 2018 and 2019 at the cost of Rs. 475,599,835.
- Payment only after comparison of concrete floor thickness with specifications.
- It has been advised to check the thickness of the concrete floor when implementing concrete road projects from 2020 onwards.
- (c) Although the contractor was required to carry out high quality road construction in accordance with the contract agreements, the physical inspection revealed cracks, subsidence and damage to the tarred roads in a short period of time by constructing 8 roads at a cost of Rs. 7,954,337 in two Divisional Secretariat Divisions.
- Having proper supervision that the construction should be maintained to a high standard.
- Contractors have been instructed to inspect these roads and prepare explosives.
- (d) The intended purpose of constructing a road had not been achieved because, Ingiriya Divisional Secretariat had been constructed only the middle part of the 6 roads at a cost of Rs. 3,419,127 without constructing the first part and the last part
- Complete construction, not just part of a road.
- Develop only the essential parts according to the allocations.

3.4 Abandonment of unfinished projects

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
(a) 4 multi-purpose buildings, 5 service areas and a Nila Sewana building which were started in the year of 2015 and 2016 at a cost of Rs. 10,750,000 with the objective of providing office facilities to the field officers attached to the Grama Niladhari Divisions in the Bandaragama Divisional Secretariat area were not completed.	Obtaining provisions and completing the work.	Due to lack of allocations, the work could not be completed.
(b) Although the Rs. 108.48 million project to construct a new four storied building for the Kalutara Divisional Secretariat was scheduled to commence on 13 February 2017 and to be completed by 20 May 2018, 22.5 percent of the work worth Rs. 42.9 million had been completed and construction was halted.	Conducting feasibility study in project implementation, proper evaluation of contractors in contract award and conversion into performance security cash.	The contract work has been halted due to financial difficulties of the contractor. However, steps are being taken to call for bids.
(c) Construction of the Matugama cultural center was halted when a contract was signed with a contract firm for a tax free amount of Rs. 18,529,124, of which 60 percent had been built and 84 percent had been paid.	Conducting a feasibility study before implementing the project and correcting any deficiencies and completing the stalled project.	The relevant contractor has stopped construction due to non-payment for additional work done for the security of the building on the recommendation of the Institute of NBRO.

3.5 Delays in project execution

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
(a) Rs. 2,341,259 was paid to the National Water Supply and Drainage Board in the year 2018 for the implementation of Munhena Sangamiththa water project in Beruwala Divisional Secretariat. However, due to non-payment of Rs. 1,941,970 to the Western Provincial Road Development Authority for physical damage to roads, the project could not be commenced by 10 June 2020.	Starting the project by paying the amount due to the provincial Development Authority or withdrawing the remaining Rs. 630,500 from the amount paid to the National water Supply and Drainage Board.	An amount of Rs. 1,710,759 paid to the National Water Supply and Drainage Board in the year 2018 has been brought back to the Divisional Secretariat due to non-receipt allocation of Rs. 1,941,970 to be paid to the Provincial Road Development Authority.
(b) Although Rs. 7,524,970 has been spent for the development of Gorakana Stadium in Panadura Divisional Secretariat from the year of 2014 to 2018, the development work was being ruined due to improper maintenance.	Maintaining the stadium in a usable manner.	Maintenance should be done by the Pradeshiya Sabha and a letter has been sent to the Pradeshiya Sabha to maintain the proper maintenance.

3.6 Procurements

- (a) The following facts were observed regarding loudspeakers purchased at a cost of Rs. 2,653,885 in the year 2019 for distribution to 47 registered societies in the Bandaragama Divisional secretariat area.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
(i) Specifications and bids for the purchase of loudspeakers had not been prepared in accordance with 2.3.2(c) of the National Procurement Guideline.	Preparation of specifications and bidding documents before bidding.	Specifications for loudspeakers have been specified and bids have been invited.
(ii) Construction of the project was supposed to be completed before 30 November 2019, but the project had not been completed by 31 December 2019. The loudspeakers were orders on 31 December 2019 and had not been received by the Divisional Secretariat till the 23 January 2020 audit. The cost of purchasing loudspeakers was also accounted for as an expense for the year 2019.	Obtaining goods after completing the procurement work within the stipulated time frame.	The project completion date has been extended to 31/12/2019. Accordingly, as there was no provision for payment during the year ended from 31/12/2019, the bill in the year 2019 was recorded as cash on hand.
(iii) It was observed that no procurement had been made for the purchase of loudspeakers as per 2.5.1(b) 2.6.1(a) (1) and 4.1.1 (a) of the National Procurement Guideline.	Plans should be prepared in accordance with the provisions of the National Procurement Guideline.	Accepted. That, Such shortcomings will not occur in the future.

- (iv) According to 8.9.1 of the National Procurement Guideline, no formal contract had been signed with the private company which had purchased the loudspeakers worth of Rs. 6,653,885. Should sign agreements in accordance with the provisions of the National Procurement Guideline. Accepted. That, Such shortcomings will not occur in the future.
- (v) According to Section 7.12.1 of the National Procurement Guideline, loudspeakers are required to be purchased, but out of the three bids received, two are removed without evaluation by the Technical Evaluation Committee and only the remaining bid is recommended by the Technical Evaluation Committee to purchase loudspeakers from a private company was approved by the procurement Committee. Reject bids received and re-bid when it becomes clear, that there is no effective competition as per the National Procurement Guideline. The Technical Committee physically inspected the prices and goods and submitted the evaluation report, and after considering that it was decided to purchase.
- (b) Without entering into the written agreement in accordance with paragraph 8.9.1 of the National Procurement Guideline, contracts were awarded to the Bandaragama Pradeshiya Sabha with a written confirmation that sub contracts would not be awarded for 4 projects worth Rs. 1,691,000 which were awarded to the Bandaragama Divisional Secretariat under the 2019 decentralized budget programme. However, the project was subcontracted by the Pradeshiya Sabha. Acting in accordance with the provisions of the National Procurement Guideline and not awarding contracts as sub - contracts which should not be awarded as sub - contracts. A written confirmation has been obtained that sub-contracts will not be awarded at the time of signing the contract.

- (c) The following facts were observed during the inspection regarding the construction of Bulathsinhala Cultural Center with the provisions of Ministry of Housing and Cultural Affairs.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
(i) Although 21 days should be allowed for limited bidding according to section 6.2.2 of the National Procurement Guideline, that were allowed only 14 days.	Should act in accordance with the provisions of the National procurement Guideline.	Due to time constraints, bids were invited from 10 qualified contractors under a limited bid and completed within 14 days.
(ii) Prices should be recalled when it becomes clear that there is no effective competition under section 7.1.2 of the National Procurement Guideline. However, the procurement committee had decided to award the contract to the estimate of engineering on the recommendation of Technical evaluation Committee, even if the only price received was higher than the estimate of engineering.	Should act in accordance with the provisions of the National procurement Guideline.	The Technical evaluation Committee and the Procurement Committee decided to award the contract to relevant agency for the estimated amount of government as there was not enough time to call for bids even though one bid was received.

3.7 Assets Management

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
(a) The two cultural centers constructed by the Divisional Secretariat at a cost of Rs. 42,479,672 in Bulathsinhala and Palindanuwara Divisional Secretariat areas between the year of 2017 and 2019 on the provisions of the Ministry of	Getting action to use the buildings constructed by purchasing necessary equipment.	Buildings could not be used due to insufficient funds to purchase necessary equipment.

Housing and Cultural Affairs have not been used up to now.

- (b) 5 multi-purpose buildings and 3 service areas (Seva Piyasa) which were constructed at a cost of Rs. 14,334,381 during the years 2014 to 2016 to provide facilities to the field officers in Panadura and Bandaragama Divisional Secretariat areas had not been used by 10 June 2020.
- Obtaining ownership of buildings and opening offices as soon as possible, non-construction of buildings on unlicensed lands.
- The Divisional Secretary of Bandaragama has requested the Pradeshiya Sabha to allow the construction of buildings and offices in two divisions in the area. The building constructed on the land belonging to the Housing Development Authority could not be completed due to lack of funds.
- (c) Although the old District Secretary's official residence in Kalutara was renovated as a tourist lodge at a cost of Rs. 37,548,501 during the period of 2017-2018 years, only 04 days had been reserved in the year 2019.
- Taking action to use it as a holiday resort for the officers.
- The old District Secretary's official residence in Kalutara will be used as a holiday resort in the year 2020. Due to the Covid epidemic, the supply was suspended from 15 March 2020 to 30 June 2020 and resumed on 01 July 2020.
- (d) Although the Bandaragama Divisional Secretariat had spent Rs. 3,729,024 under various projects from the year 2012 to year 2019 for the construction of Seva Piyasa on a land of Pradeshiya Sabha in the 661/A Kothalawala Grama Niladhari Division, no action had been taken to acquire the land belonging to the constructed building.
- Taking action to take over the land.
- Actions are being made to take the usage of field officers.

3.8 Losses and Damages

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
(a) Necessary action had not been taken regarding the damage of Rs. 1,961,288 in the District Secretariat and three Divisional Secretariats.	Identifying and resolving damages.	Will be removed from the books.
(b) Cab No. 252-9804 of the District Secretariat was involved in an accident on 15 June 2017 and although it had been repaired at a cost of Rs. 159,100. it had not been inspected in accordance with Financial Regulation 104.	Dealing with vehicle accidents in accordance with Financial regulations.	The police have filed a case to recover the damage caused by the accident and the vehicle was repaired as per the duty requirement. The accident is dealt with in accordance with Financial Regulation 104.

3.9 Non-economical transactions

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
In the year 2019, Rs. 18,358,000 had been spent for the fittings of 4x2.5 feet name plates on 2893 rural roads constructed in 14 Divisional Secretariats in Kalutara District.	Not spending money on non-effective tasks.	Divisional Secretaries have been instructed not to display name plates for current projects.

3.10 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
<p>(a) Supervision of 735 projects in three Divisional Secretariats in Kalutara District Secretariat in the year 2019 at a cost of Rs. 4,402,966 had been paid. Although the technical officers were required to obtain the survey certificates for the payments and surveys of the raw materials brought to the work site, they did not do so.</p> <p>Lack of adequate understanding of the estimates prepared and lack of technical knowledge to measure the raw material requirements to be used and the raw material to be brought to the work site due to the whole</p>	<p>Develop the methodology for monitoring and making payments.</p>	<p>As a solution to the over work of technical officers, the domain development officers were deployed under the supervision and guidance of the technical officers to monitor the physical working conditions. But no action has been taken to exclude the technical officers from those functions or to direct to other officers. It was noted that the Divisional Secretaries were instructed to pay more attention to make these activities in proper and to inform the technical officers about the relevant matters in future.</p>
<p>(b) supervision of that construction projects assigned to development officers.</p>	<p>Assign supervision to qualified officers.</p>	

3.11 Fraudulent Transactions

Audit Observation	Recommendation	Comments of Accounting Officer
-----	-----	-----
<p>A development officer attached to the Beruwala Divisional Secretariat had worked as a machine operator in a private company in Kalutara Nagoda during his duty time. Rs. 2,391,921 had been paid as salaries and</p>	<p>Should conduct a formal investigation and act in accordance with the recommendations of that report.</p>	<p>The Director General of Combined Services have suspended the officer and assigned the supervision of the officer to the Assistant Director (Planning) by the letter No. DP/6/24/2019 dated 08 August 2019.</p>

allowances by the Divisional Secretariat for the duties of development officer during the period from 20 September 2013 to 07 August 2019 when he was working as a machine operator.

4. Good Governance

4.1 Internal Audit

Audit Observation	Recommendation	Comments of Accounting Officer
----- It was observed that the Internal Audit unit established in the District Secretariat was preparing its answers to the audit queries and its independence was being hampered.	----- Ensuring the independence of Internal Audit unit established in accordance with Rule 134(1).	----- Actions will be taken to ensure the independence of Internal Audit unit.

5. Human Resource Management

The following observations are made.

Audit Observation	Recommendation	Comments of Accounting Officer
----- (a) The post of Divisional Secretary of the Horana Divisional Secretariat and the posts of Assistant Divisional secretaries of 4 Divisional Secretariats were vacant.	----- Prompt filling of essential vacancies.	----- Information of approved, current and surplus of the staff vacancies will be communicated to the Ministry at the end of each month.

- (b) Although the post of Deputy Director of planning of the District Secretariat was vacant, surpluses were observed in 3 posts of Deputy Director of planning in the Divisional Secretariats of Kalutara, Panadura and Banadaragama. Prompt filling the vacancies and transfer the extra officers to vacant posts. -Do-
- (c) 09 Development field officers who have been serving in the Kalutara District Secretariat for 5 to 14 years had not been transferred. Need to make transfers in timely. Transfers of officers will be made step by step in a systematic manner, so as not to obstruct the internal workings of the Planning Secretariat.