

Head 205 –Department of Public Trustee

1. Financial Statements

1.1 Opinion

The audit of the financial statements of the Department of Public Trustee for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report including my comments and observations on the financial statements of the Department of Public Trustee was issued to the Accounting Officer on 11 June 2020 in terms of Sub-section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relating to the Department was issued to the Accounting Officer on 12 November 2020 in terms of Sub-section 11(2) of the Audit Act. This report will be presented to Parliament in pursuance of the provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, the financial statements prepared in terms of provisions of State Accounts Circular No.271/2019 of 03 December 2019 give a true and fair view of the financial position of the Department of Public Trustee as at 31 December 2019, and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for 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 opinion.

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Chief Accounting Officer and the 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 as the Chief Accounting Officer and the 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 Department 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 Department.

In terms of Sub-section 38(1) (c) of the National Audit Act, the Chief Accounting Officer and the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department 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 carried out.

1.4 Auditor's Responsibility for the Audit of 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 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, misrepresentation 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 Department's 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) and Section 38 of the National Audit Act, No.19 of 2018, I state the followings:

- (a) that the financial statements are consistent with the preceding year,
- (b) that the recommendations made by me on financial statements relating to the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Non-compliance with Laws, Rules and Regulations

Non-compliances with following laws, rules and regulations were observed.

	Observation	Recommendation	Comments of the Accounting Officer	
	Reference to Laws, Rules and Regulations	Non-compliance		
(a)	Public Administration Circular No.18/2001 of 22 August 2001	All officers who have served a maximum period of five years in the same station, should be transferred out immediately to enable them to serve in other stations. However, 09 officers who have served a period exceeding 05 years in the Department had not been transferred out.	Action should be taken in terms of the Circular.	Even though the relevant officers had applied for transfers, they had not been transferred out.
(b)	Public Administration Circular No.2018/02 of 24 January 2018	A human resource development plan unique to the Department should be prepared in a manner of providing a training opportunity of which the minimum duration is not less than 12 hours per year for every member by identifying the type of development to be made in the human resource in order to cover the gap between the existing competencies and the competencies to be gained by all the members of the staff and annual	Action should be taken in terms of the Circular.	Even though a plan had been prepared for the year 2018, performance agreements had not been signed. Training opportunities had been provided by taking provisions made, service requirement and the priority into consideration.

performance agreement should have been entered into for the entire staff. However, the Department had not taken action accordingly. Moreover, 59 members of the staff of the Department had not been provided with training opportunities in the year under review.

(c) Assets Management Circular No. 03/2018 of 10 October 2018	Action had not been taken even by 30 September 2020 to clear the ownership of a motor vehicle provided by the Ministry of Justice.	Registered ownership of motor vehicles currently used should be cleared.	A letter requesting the application for transferring the ownership, had been referred to the Ministry of Justice
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2. Financial Review

2.1 Management of Expenditure

Audit Observation	Recommendation	Comments of the Accounting Officer
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Even though the total provision required for 04 Recurrent Objects and 02 Capital Objects had been made in the year under review, savings out of the total provision amounted to Rs.5,653,330 and represented between 15 per cent and 56 per cent by the end of the year under review.	Provision should be made by forecasting due requirements of the year and utilized at the optimum level.	Matters such as failure in obtaining the approval for fuel and transport allowances for the post of Deputy Public Trustee, incurring lawyer fees relating to trusts / estates from relevant trusts/estates etc. had been the reasons for such savings.

2.2 Incurring of Liabilities and Commitments

Audit Observation

Recommendation

Comments of the Accounting Officer

According to the Register of Liabilities, the value of liabilities relating to the year under review amounted to Rs.323,735. However, according to the financial statements, it had been Rs.295,842, thus observing a difference of Rs.27,893.

Liabilities and commitments indicated in the financial statements should be tallied with Treasury documents.

It could not be disclosed in the financial statements due to non-receipt of respective bills to the Accounts Division up to the date of preparation of financial statements for the year 2019.

3. Operating Review

3.1 Assets Management

The following observations are made.

Audit Observation

Recommendation

Comments of the Accounting Officer

(a) Ten estate properties entrusted under various estates are managed by the Public Trustee and out of the revenue from those properties, it had been expected to achieve objectives of the establisher. In the examination of revenue received from those properties during 04 preceding years, profits of Rs.3,744,310, Rs.9,336,629 and Rs.3,984,175 earned in the years 2016, 2017 and 2018 respectively and a loss of Rs.6,222,482 occurred in the year 2019 were observed. It was observed that adequate measures had not been taken for achieving objectives of relevant estate owners by taking action to increase revenue from those estates.

Preparation of replanting plans, examination of possibility of crop diversification, examination of possibility of obtaining subsidies for replanting and proper supervision of estates.

No Comments have been made.

- (b) The land called Mattaka Estate of 17 acres in extent located at Niyagama area, Galle belonging to Harry Hapugoda Estate had been divided into 05 portions from A to E and out of the said portions, Tea had been planted in portion Nos. A, D and E of 15 acres 2 roods and 38 perches in extent to a certain degree and portion Nos. B and C were overgrown with weeds. As such, it was observed that estate properties had not been managed properly.
- (c) Action had not been taken to identify the remaining land of 1 acre 1 rood and 2 perches in extent of the Land with total area of 17 acres mentioned in paragraph (b) above and to commence an agricultural activity therein by erecting a protection fence through clearing boundaries.
- (d) It was observed at the physical inspection that the estate bungalow of the Estate mentioned in paragraph (b) above was in a dilapidated condition and maintenance activities thereof were at a weak level. Moreover, an estate watcher had not been deployed in the service of the said Estate and a daily police patrol service as well had not been obtained. Attendance Registers confirmed that the attendance of tea pluckers was at a very weak level due to inadequate salary per day and when taking into consideration these administrative weaknesses, it was observed that action had not been taken to manage the said land of 17 acres in extent in an effective manner.
- (e) At present, rubber latex is extracted only from several rubber trees of the rubber plantation cultivated in a land of 13.5 acres in extent, called Ankutuduwa of Suduwelipotha Estate belonging to Harry Hapugoda Estate and it was observed that only one labourer is engaged in rubber tapping per day. It was further observed that replanting of rubber should be carried out by replacing many plants. Moreover, it was observed at the physical inspection that there were several unauthorized constructions in this estate and proper action thereon had not been taken by the Department.
- Examination of possibility of obtaining Government subsidies for planting in uncultivated lands, taking action to clear weedy lands and proper supervision of estates.
- The said Land should be identified and surveyed specifically and made use of for agricultural purpose by erecting the protection fence.
- Renovation works of the estate bungalow should be carried out and supervision of estates should be formalized.
- Consideration of the possibility of obtaining Government subsidies for replanting and action should be taken to survey the estates with unauthorized constructions and to seek legal advice regarding them.
- Even though expenses required for commencing a new Tea cultivation in Field No. B of 2½ acres in extent of Mattaka Estate had been estimated in the Annual Estimate of the year 2019, it could not be implemented due to unfavourable financial situation of the preceding year.
- No Comments have been made.
- Repairs in electricity system of the estate bungalow have been completed. According to decisions of the Wages Board, the present salary to be paid to an estate labourer who works in the Tea industry on daily paid basis amounted to Rs.640/=. However, sums of Rs.1,043 and Rs.743 are paid as salaries to a male labourer and a female labourer respectively due to difficulty in obtaining the service from labourers in the area.
- No Comments have been made.

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| (f) | Rafters of the roof and window frames of the estate bungalow located in the Estate mentioned in paragraph (e) above, were decayed and certain parts of the roof had been covered with polythene. Even though the said bungalow was occupied by the Estate Superintendent and a Field Officer, it was observed that the said bungalow was not suitable for occupying due to dilapidated condition thereof and action should be taken to expedite renovation works thereof. | Necessary renovations of the bungalow should be carried out. | No Comments have been made. |
| (g) | It was observed that many places of the Richmond Castle, located in the District of Kalutara belonging to N.D.S. Silva Wijesinghe Estate, had fallen into ruin due to dilapidated condition of the roof, the staircase and the viewing room were unsafe and that walls of the orphanage and dormitory located in the premises of the Castle had cracked and dilapidated. Even though it was required to preserve this Castle which has a historical and archaeological significance over a period of 100 years, no renovations whatsoever had been carried out during 10 preceding years. | Action should be taken to expedite the preservation of the Castle. | Even though discussions were held between a professor of the University of Moratuwa and the Secretary to the Ministry in the year 2018 for preservation of the Castle, those activities had to be discontinued temporarily due to inadequate funds required therefor. Until then, all activities that could be practically done for maintenance, are performed to the maximum. Future action will be taken to normalize the dormitory |
| (h) | A list of artifacts with an ancient value had been indicated in the last will of the estate owner mentioned in paragraph (g) above and it had been further mentioned that those artifacts should be kept and conserved in the aforesaid Castle. However, it was observed that only several out of those artifacts had been kept in a safe of the Department and records on the place where other artifacts were kept, had not been available with the Department. | Action should be taken to conserve artifacts. | Action has been taken by now to obtain information on artifacts belonging to this estate, which were kept in safes of the Department by conducting surveys again and subsequently, conservation of those is carried out with the approval of the Public Trustee. |
| (i) | The house and the land located at Norton Bridge belonging to I.W.C. Wijeratne Estate had been handed over to the Ginigathhena Divisional Secretariat on 07 December 1993 for maintaining an Elders Home. An agreement should be entered into for reaching a concurrence in handing over the immovable properties belonging to the estate to another | Proper agreements should be entered into in leasing out estate properties to external parties. | No Comments have been made. |

party, on matters such as handing over and maintenance of the house. Even though 26 years had lapsed by 10 December 2019, a proper agreement had not been entered into therefor.

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| (j) | Administrative powers had been conferred on the Public Trustee on 10 November 2005 for the establishment of a trust in the name of the estate owner by selling properties belonging to C.E. Wanigasooriya Estate. Even though a period of 14 years had lapsed by December 2019, action had not been taken in terms of the last will to identify lands and buildings located in 07 areas and to protect them in a manner of confirming the ownership of the Public Trustee and to achieve objectives of the estate owner by selling those properties. | Action should be taken to identify relevant lands and buildings and to achieve objectives of the estate owner by confirming the ownership of the Public Trustee. | No Comments have been made. |
| (k) | Even though reports on Boards of Survey for the year 2019 had been received to Audit on 16 July 2020, a board of survey relating to estates managed by the Department had not been conducted. | Annual Boards of Survey should be conducted for all assets of the Department and assets indicated in the financial statements should be confirmed. | It is accepted that boards of survey relating to estates managed by the Department had not been conducted and future action will be taken therefor. |

3.2 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of the Accounting Officer
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(a) Sixteen acres, 01 rood and 35 perches of the land of Simondalewatte of D.S.W.Samarakoon Estate had been vested in the Government on 27 August 1982 and compensation and interest amounting to Rs.4.69 million receivable therefor as at 31 December of the year under review, had not been recovered. Moreover, the compensation determined for this land had been notified as Rs.2.63 million by the Divisional Secretary, Kesbewa on 16 January 2013 and the said compensation had been notified as Rs.1.79 million on 20 November 2014. It was possible to submit	Action should be taken to claim compensation and interest relevant to estate lands vested in the Government, to the estate.	Action will be taken to claim compensation and interest receivable. The Chief Valuer has been consulted on the difference between the assessment reports. The Senior Superintendent of Survey of the Colombo Division has been enquired on matters relating to the extent of land decreased. Moreover, it has been

an appeal to the Compensation Review Board within 21 days of receiving the said decision if not satisfied with the decision on compensation notified by the Acquiring Officer. However, the Department had not acted accordingly and the issue on deprived compensations had not been settled even by 31 December 2019.

- (b) The Public Trustee of Sri Lanka had been appointed as power-of-attorney in the year 1975 for distributing the moneys earned from sale of immovable and movable property located in Sri Lanka belonging to Mrs. Florence Enid Witham who passed away in Singapore on 11 August 1968, to her heirs/beneficiaries. A sum of Rs. 64,645,776 out of moneys obtained from sale of the land of 1 rood and 3.13 perches in extent and the building located at No.19, Havelock Road, Colombo 05, was due to be distributed among heirs/beneficiaries and a sum of Rs. 35,880,064 out of that had been distributed among 30 heirs/beneficiaries. A further sum of Rs. 28,765,712 should have been paid to 16 beneficiaries. Even though a period over 8 years had elapsed after sale of properties, necessary action had not been taken therefor. Moreover, the court had notified that moneys earned from sale of properties and interest thereon should be distributed among the heirs of the deceased. However, in the distribution of a sum of Rs. 24,531,570 among 16 beneficiaries within the period from the year 2010 to the year 2016, those moneys had not been invested in effective purposes until those had been distributed as such, beneficiaries were deprived of moneys on interest entitled to them.

- (c) The Public Trustee had appointed a temporary lessee on 04 July 2000 for lands of 18 acres 03 roods and one perch and 17 acres 2 roods and 23 perches in extent located in Pothanagama in the District of Anuradhapura belonging to a person named R.L.H. Chandrasekera. However, action had

notified by the Divisional Secretariat, Kesbewa in the enquiries made on 21 August 2019 on the difference between the two sums of compensation.

Action should be taken to pay moneys to beneficiaries and to invest funds in an effective way until they are paid.

Moneys had been distributed as per the request of beneficiaries. Moneys available for distribution among beneficiaries, has been invested in the year 2019.

In granting estate properties to external parties on lease basis, proper agreements should be entered into for ensuring safety of

No comments have been made.

not been taken even by January 2020 to enter into a proper agreement therefor. At no instance had the Department of Public Trustee carried out supervision or follow up action on the specific number of acres of paddy land cultivated by the tenant farmer, the guaranteed price for paddy in the relevant season, the extent cultivated out of the coconut land and the yield thereof and whether the tenure is accurate. Only the tenure paid according to the tenant's wish has been accepted and accounted. As such, the income received from 36 acres 1 rood and 24 perches from the year 2000 to the year 2019 was only Rs. 3,575,542.

properties and earning a reasonable income therefrom and moreover, legal action should be taken to reacquire properties for which lease had been defaulted.

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| (d) | The land with commercial buildings bearing Nos.238 and 239 located on the Kurunegala Road of the old city of Anuradhapura of the Estate mentioned in paragraph (c) above, had been leased out without a proper agreement and the lessee had defaulted payment of lease from March 2000 and subsequently, attention had not been paid on the management of the said properties. | -do- | No comments have been made. |
| (e) | The land of 32 perches in extent and the building located on Matara Gabada Veediya of the Weerasinghe Abeynayake Estate had not been managed effectively up to the year 2013 and had been leased out for a monthly rental of Rs.8,000 on 05 February 2013. The aforesaid lease agreement had ended on 31 December 2013. Even though permission of the District Judge of the Colombo District Court had been obtained on 29 September 2016 under Case No. 97/16 for sale of this property, instead of selling properties and crediting it to the fund, it had been leased out to the same lessee for a monthly rental of Rs.10,000 without entering into a proper agreement. | Action should be taken to sell lands and buildings for which permission for sale had been granted by court and to achieve objectives of the Estate. | No comments have been made. |
| (f) | A stall and a land located in the Elpitiya area of Galle of the D.J.D.J.Abeysekera Estate had been leased out for over a period of 20 years without entering into agreements. Even though it had been | In granting estate properties to external parties on lease basis, proper agreements should | No comments have been made. |

mentioned that the lessees who are enjoying the said stall and land which had been valued at Rs.1,100,000 and Rs.2,300,000 in the years 2013 and 2015 respectively, had agreed to purchase them at the assessment value, a written agreement was not available therefor. Moreover, a lease rental of Rs.227,380 up to May 2018 for the stall and a lease rental of Rs.143,400 for the land from the year 2005 to the year 2015 had been computed as recoverable. However, lease rentals recoverable up to the year 2019 including the said lease rentals had not been recovered.

be entered into for ensuring safety of properties and earning a reasonable income therefrom and moreover, legal action should be taken to reacquire properties for which lease had been defaulted.

- (g) The administrative powers relating to the estate of the person named G.S.Jayasuriya who was a resident of Nugegoda area, had been conferred on the Public Trustee in the year 1982. A land owned by the deceased first wife of the estate owner had been undertaken to the Government in the year 1999 and in terms of the conditions mentioned in her last will, even though the landlord is not entitled to the said land, claim for compensation had been applied for and a sum of Rs. 2,962,430 had been incurred as lawyer's fees from the year 2000 to the year 2019. Nevertheless, in terms of order of case No. 522/00/special dated 23 October 2019, it had been adjudged that an entitlement for compensation does not exist relating to the aforesaid land. As such, the objectives of the estate owner of providing with charity, medical aid and bursaries could not be achieved from the year 2010 due to spending time and funds unnecessarily on a property without entitlement.
- Action should be taken to involve in legal matters relating only to properties for which the Department has legal entitlement for.
- The Public Trustee had been named as a party in the case filed by the Divisional Secretary, Moratuwa after being referred for an inquiry into claims for compensation subsequent to application for compensation by the Department. Accordingly, professional fees had been paid.
- (h) It had been indicated that in terms of the last will of Mr. Harry Hapugoda, 1/5 of the income from the Estate should be saved every year and when it becomes Rs.100,000, it should be collected and set aside for granting of bursaries and for providing subsidies during disaster situations. However, the Department had
- Action should be taken in terms of the last will.
- No comments have been made.

not saved income for achieving the said objectives. Income amounting to Rs. 24,865,439 had been earned during a period of 5 years from the year 2015 up to the year 2019. Even though a sum of Rs. 4,973,088 out of the said income should have been saved, it had not been so done.

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| (i) | According to financial statements of the years 2019 and 2018 relating to 20 Trusts managed by the Personal Trust Division, total assets and investment income were indicated as Rs. 17,402,203 and Rs. 16,655,856 and Rs. 938,729 and Rs. 1,096,900 respectively. However, the objectives of those Trusts were at an inactive level without being achieved. | The Board of Trustees should be notified in writing relating to achievement of objectives. | Objectives could not be achieved due to matters such as inactivity of the Board of Trustees, non-submission of requests to the Board of Trustees and the difficulty in finding beneficiaries. |
| (j) | A sum of Rs. 2,629,250 had been spent for legal proceedings relating to opening of 254 unopened last wills and the funds of the D.S.W.Samarakoon Estate had been used therefor. The activities to be carried out relating to the said Estate, had been specifically mentioned by the estate owner and as such, it is observed that incurring of these expenses as contrary to objectives. | Estate properties should be utilized only for the achievement of objectives specifically mentioned by estate owners in their last wills. | At the conclusion of court proceedings, payments were made from this Estate at the discretion of the Public Trustee on the basis of reimbursement from properties in the said last wills. |
| (k) | The Public Trustee had been nominated as the holder of shares on behalf of the Government in vesting of Lakehouse Newspapers in the Government by the Associated Newspapers of Ceylon Limited (Special Provisions) Law No.28 of 1973. Accordingly, 3,050,379 ordinary shares representing 87.5 per cent of the Associated Newspapers of Ceylon Limited shall vest in the Public Trustee on behalf of the Government. However, no disclosures whatsoever had been made in the Trusts/Estate Accounts of the Department relating to the shares and the dividends earned therefrom. | All investments and dividends received therefrom should be disclosed in the consolidated financial statements. | Dividends received annually are remitted to the General Treasury in the month of receipt of dividends itself. |
| (l) | Expenditure had been incurred so as to create a debit balance totalling Rs. 16,621,711 in the bank balance as at 31 December of the year under review relating to 6 Trusts/Estates. Out of them, no | Action should be taken to incur expenditure within the limits of income received for each | These debit balances resulted due to reasons such as non-receipt of due interest on investments made in the |

investments were available for settling debit balances totalling Rs.1,341,833 relating to 2 Trusts/Estates.

Trust/Estate.

Pramuka Bank, payments made to beneficiaries and incurring of cost in the management of Estates. Action will be taken to settle those balances by income from investments and house rentals.

- (m) The Department has been assigned with a significant role by various Acts and Orders and accordingly, diverse services are supplied to various parties by the Department. However, the Department had not implemented a proper procedure to make the public aware of the functions discharged by the Department. Even though a web page had been created in the name of the Department, facilities to access it by Sinhala and Tamil media had not been provided. Moreover, only the history of the Department, role of the Public Trustee and the functions of each Division had been entered therein and information had not been entered in such a way that the public could gather detailed information and be encouraged to appoint the Public Trustee as the trustee of their properties.

Maintaining the web page in the three languages in an updated manner, providing download facilities relating to instructions and formats on writing a last will, applications on bursaries and medical assistance etc. from the web page and introducing a methodology in accepting public comments, suggestions and complaints.

No comments have been made.

4. Achievement of Sustainable Development Goals

Audit Observation -----	Recommendation -----	Comments of the Accounting Officer -----
Every Government institution should act in terms of “Year 2030 Agenda of the United Nations on Sustainable Development” and the Department had not identified the sustainable development goals, targets and the focal points in achieving those targets and the indicators in evaluating the achievement of those targets relevant to functions that come under its scope relating to the year under review.	Action should be taken in terms of requirements of the Agenda on Sustainable Development.	The posts of the Administrative Officer and the Chief Management Services Officer of the Establishments Division of the Department remain vacant and even the senior officers are not employed there. As such, action could not be taken in terms of the Agenda. Necessary steps will be taken at the beginning of the year 2021 for identifying and evaluating sustainable development.

5. Human Resource Management

Audit Observation -----	Recommendation -----	Comments of the Accounting Officer -----
The approved and actual cadres stood at 87 and 69 respectively while the vacancies were 18 in the Department as at 31 December of the year under review. No post in the senior level was available relating to administrative affairs and the post of Administrative Officer as well was vacant since July 2015. Even though approval for a post of Legal Officer had been obtained on 21 May 2018, no officer had been recruited therefor.	Action should be taken to fill the vacancies in essential posts.	Action will be taken to fill the said vacancies.