

Head 256–District Secretariat Gampaha

1. Financial Statement

1.1 Unqualified Opinion

The audit of the financial statements of the Gampaha District Secretariat for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 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 containing my comments and observations on the financial statements of the Gampaha District Secretariat was issued to the Accounting Officer on 16 June 2021 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report of the District Secretariat was issued to the Accounting Officer on 14 June 2021 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, the financial statements prepared give a true and fair view of the financial position of the District Secretariat as at 31 December 2020 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Unqualified 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 on Financial Statements

Preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 is the responsibility of the Accounting Officer. As per Section 16 (1) of the National Audit Act No. 19 of 2018, the District Secretariat is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

The Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically the District Secretariat reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on 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 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 furthermore;

- Appropriate audit procedures were designed and implemented to identify and assess the risk of possibility of quantitative misrepresentations occurred in financial statements due to fraud or errors in providing a basis for the expressed audit opinion. More than the impact of quantitative misrepresentations due to misrepresentation, the effect of fraud is strong because of malpractice, forgery, intentional evasion, misrepresentation, or evasion of internal controls can lead to fraud.
- Although it is not intended to express an opinion on the effectiveness of internal control, obtained an understanding of internal control in order to plan appropriate audit procedures occasionally.
- Evaluate whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consisted in financial statements including disclosures..
- Evaluated whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consisted in and presentation of financial statements including disclosures as a whole.

The Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in terms of Section 6 (1) (d) of the National Audit Act No. 19 of 2018 .

- (a) The financial statements are in consistent with those of the preceding year,
- (b) The recommendation made by me with regard to the financial statements for the preceding year had been implemented.

2. Financial Review

2.1 Entered into Liabilities and Commitments

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though the additional provisions had been collected under Financial Regulation 66 Viremon Procedure in addition to the expenditure estimate, liabilities amounted to Rs.144,244 had been entered into exceeding the provision savings for two recurrent expenditure objects in contrary to Financial Regulation 94 (1) .	Provisions and expenditure control have been maintained to the maximum on enacted of 04 vote on accounts during the year 2020 .	It should not entered into liabilities exceeding the provisions.

2.2 Utilization of Provisions Made by other Ministries and Departments

Audit Observation	Comments of the Accounting Officer	Recommendation
Due to the delay in notifying of the 72 deceased retirees who were receiving pensions under the provisions of the Department of Pensions in 13 Divisional Secretariats in the Gampaha	Dealing with this overpayment process and taking appropriate action in this regard is the responsibility of the Director General of Pensions.	Direct supervision of the Divisional Secretary should be made in this regard and immediate actions should be

District, a sum of Rs. 9,539,450 had been overpaid as at 31 December 2020 after their deaths.

However, I would like to inform that a considerable amount of this overpaid amount has been recovered by giving necessary advice to Divisional Secretaries and Accountants directing by the Chief Accountant under my supervision during the last 10 years.

taken to recover the overpayments.

2.3 Non-compliance with Laws, Rules and Regulations

The instances of non-compliance with the provisions of the Laws, Rules and Regulations observed during the audit test checks are analyzed below.

	Observation -----	Comments of the Accounting Officer -----	Recommendation -----
Reference to Laws, Rules and Regulations -----	Non-compliance -----		
(a) National Budget Circular No. 130/09/14/8 dated 03 July 2017	Even though two Grama Niladharis of the Kelaniya Divisional Secretariat had obtained motorcycles on concessionary basis and a sum of Rs.283,420 had to be recovered from them as per the circular instructions, because of retirement before the age of 60, and though a period of 3 years had elapsed the amount could not be recovered.	Actions will be taken to recover the receivables from motorcycles in future.	The amount receivable should be recovered immediately in accordance with the circular provisions.

(b)	Section 13 (3) of Chapter II of the Establishments Code of the Democratic Socialist Republic of Sri Lanka	Although an acting appointment should be made as a temporary remedy until a permanent appointment is made, 13 Grama Niladharis in Divulapitiya Divisional Secretariat had deployed on acting basis a period ranging from 9 months to 44 months.	It is kindly informed that due to vacancies in 13 Grama Niladhari Divisions, acting appointments have to be made for 13 relevant Divisions.	It is needed to make permanent appointments for acting posts without delay.
(c)	Financial Regulation of Democratic Socialist Republic of Sri Lanka	A proper register for vehicles had not been maintained including details of vehicles owned by the institution such as vehicle number, chassis number, engine number, horsepower, fuel type, vehicle type, mode of purchase, date of purchase, payment, due date, safety certificate, etc.	It has been informed to take actions to prepare the relevant register according to the facts pointed out by the audit.	It should maintain a register containing vehicle information in accordance with Financial Regulation 1647 (e).
	(i) Financial Regulation 1647(e)			
	(ii) Financial Regulation 1647(f)	A register consisting of vehicle information had not been maintained.	The relevant document is being prepared.	It should maintain a relevant register in accordance with Financial Regulation 1647(f)

(d)	Pension Circular No. 1/2011 dated 30 March 2011	Divulapitiya Divisional Secretariat had not prepared and maintained a pension control account.	It has been informed to take actions to prepare the relevant register according to the facts pointed out by the audit	Actions should be taken in accordance with the Pension Circular No. 1/2011 dated 30 March 2011
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2.4 Improper Transactions

The following observation is made.

The following transaction had been made by the District Secretariat without formal approval.

Audit Observation	Comments of the Accounting Officer	Recommendation
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Even though the amount of Rs.3,200,000 and Rs. 500,000 accounted for under expenditure object No. 256-1-2-0-1001 had been transferred to expenditure objects 256-1-2-0-1003 and 256-1-1-0-1001 respectively by the journal entries, a formal approval had not been obtained for that.	There was an opportunity to transfer in between personal emoluments to make adjusted the deficit and surplus of provision made under the Vote on Account during the year 2020 .	The formal approval should be obtained for transfers.

2.5 Transactions in Fraudulent Nature

The details of the transactions in fraudulent nature observed during the audit test checks are shown below.

Audit Observation	Comments of the Accounting Officer	Recommendation
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Due to the negligence, non-focusing and shortcomings on the part of the Divisional Secretary, Accountant, Finance Assistant and Shroff were the reasons in connection with this misplaced funds according to the	The Secretary to the Ministry of Home Affairs has been informed about the investigation report submitted on 02 May 2021. Accordingly, it is expected to proceed on the advices given by him.	The charges should be made immediately.

final report made in accordance with Financial Regulation 104(1)(b) regarding the disappearance of cash in the safe at the Mahara Divisional Secretariat on 15 July 2014, the Committee of Inquiry had proposed that the loss to the Government should be recovered from the four officers.

Accordingly, although the recommendations and approval for the levy had been given by the letter dated 22 September 2020, actions had not been taken to make the relevant charges. In spite of that, a re-examination was conducted and a report had been called based on "Matters on changing of disciplinary orders" according to the letter of the Gampaha District Secretary dated 5 October 2020. The need for such a report had not been clarified therein. Despite there were no amendment to any of the orders issued so far to compensate the Financial Assistants and Shroff Officers has been granted on appeal in accordance with the Financial Regulations, actions had not been taken to recover the relevant charges promptly.

2.6 Issuance and Settlement of Advances

Audit Observation

The total balance of arrears from deceased, retired, suspended and retired officers as per the reconciliation statement on advances to public officers as at 31 December 2020 was Rs. 4,236,665. Although those arrears have been remaining for more than 1 year to more than 5 years and follow-up actions to recover those balances were in a poor condition.

Comments of the Accounting Officer

It is accepted that a sum of Rs. 4,236,665 of outstanding debt balances belonging to deceased, retired, suspended and retired officers and Instructions are given to the Divisional Secretariats frequently regarding the recovery of the outstanding loan balances.

Recommendation

Need to take immediate actions to recover from the alternative ways that can be recovered.

2.7 Deposit Balances

Audit Observation

Actions had not been taken respect of the balances deposited in 1150 instances in 03 general deposit accounts for more than two years amounting to Rs.298,476,498 in Financial Regulation 571. The deposit amounting to Rs. 20,651,041 in one of these deposit accounts were the retention money held for 367 expired contracts in 11 Divisional Secretariats in the Gampaha District and appropriate actions had not been taken on those balances either.

Comments of the Accounting Officer

Agree.
It is informed that the actions have been taken to settle most of the balances formulating a proper program over the past few years to settle general deposit account balances. Similarly, a special arrangement has been made to settle the compensation and this amount represents a large amount of compensation not received due to insufficient compensation under the acquisitions for expressways and relevant compensation will

Recommendation

Actions should be taken to settle the deposit balance in accordance with Financial Regulation 571 .

have to be retained in the deposit account until such agreements are received. Further, The settlement of these compensation delays due to the reasons such as land disputes and the emigration of the compensation beneficiaries. However, actions will be taken to settle these deposit balances as soon as possible in the year 2021.

2.8 Operating Bank Accounts

Audit Observation

Twenty four cheques valued at Rs. 19,447 had not been realized as at 31 December 2020,with regard to the bank account number 0007041718 of the Mahara Divisional Secretariat and it was observed that the cheques were the value with effect from 14 July 2014.

Comments of the Accountng Officer

The total amount of unrealized cheques in December 2020 valued at Rs. 17,206,056relevant to Mahara Divisional Secretariat has been settled by 2021.03.31.

Recommendation

Receivables for cheques which had still remained unresolved amounting to Rs.19,447should be charged in cash.

3. Operating Review

3.1 Planning

Audit Observation

Although it was expected to construct 27 Nila Sevana Offices in 37 Grama Niladhari Divisions belonging to the Kelaniya Divisional Secretariat the number of Nila Sevana Offices built was limited to 09 offices due to the fact that the Divisional Secretariat does not have government lands or donated lands. One of the offices did not have sanitation and water facilities since 2013 and one office had been operating without sanitation facilities since 2018. Actions had not been taken to provide such facilities during the year under review.

Comments of the Accounting Officer

Construction works are being carried out within the limits allocated by the Ministry of Home Affairs for Seva Piyasa and within that range, most offices maintain fulfilling all their needs. When deficiencies were revealed all necessary provisions have been made to resolve these deficiencies. These constructions are being done on government owned lands and if such lands can be used or the construction will be done at the time of donation of the land by the donor. Construction works have been carried out as much as possible using a limited amount of government land in the Gampaha District.

Recommendation

In planning, actions should be taken to minimize the shortcomings by focusing on the available physical resources for that.

3.2 Failure to Obtain the Desired Output Level

Audit Observation

Eleven water projects constructed at a cost of Rs. 47.37 million which was provided by the Asian Development Bank, Urban Development Authority,

Comments of the Accounting Officer

It is expected to find out about the projects and take the necessary actions.

Recommendation

The project should be implemented in a manner that benefits the public by correcting the reasons for the failure of water projects.

Divisional Secretariats and Community Water Supply Schemes as per the information obtained from Attanagalla and Mirigama Divisional Secretariats had become inactive by now. As a result, it was observed that about 1257 beneficiary families who have benefited from these projects are facing various problems in obtaining water and actions have not been taken to rehabilitate these projects and provide benefits.

3.3 Failure to Obtain the Expected Benefits (Outcome)

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Nine areas that can be implemented in the year 2020 have been introduced for the development of rural facilities under the Sapirigama Programme issued by the Secretary to the Ministry of Finance, Economic and Policy Development No. 01/2019 dated 06 December 2019. Nevertheless, Out of 71 projects carried out by the Kelaniya Divisional Secretariat, only 67 projects had been focused on the construction of rural roads, stairs, culverts, small bridges and side drains. Similarly, 426 projects had been approved by the Divisional Secretariat under 03 areas. More attention was paid</p>	<p>Identification and prioritization of development projects was carried out by a "Rural Committee" consisting of the rural community with the participation of local political representatives and local/rural government officials in connection with the Sapirigama Programme as per the Development Circular No. 01/2019 issued on 06 December 2019 by the Secretary to the Ministry of Finance, Economic and Policy Development. Accordingly, the projects which were prioritized and recommended by the Rural Committee of the Grama Niladhari Divisions were performed here.</p>	<p>Actions should be taken to select projects in a manner to comply with the circular instructions and to provide maximum service to the public by the provisions receive.</p>

to the development of rural roads in selecting projects for the year 2020 and, 413 of the approved projects or 96 percent were the projects in that area. Accordingly, it was observed that this had not solved the problems related to other areas in the Divisional Secretariat areas.

3.4 Abandonment Projects without Completion

 The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) A project was commenced at an estimated cost of Rs. 1,000,000 to construct a tube well and install a water pumping station at Nalanda Boys' School, Minuwangoda in the Minuwangoda Divisional Secretariat Division in the year 2020 to provide drinking water and the Project had been abandoned due to non-fulfillment of expected benefits after incurring a cost of Rs.800,714.	It had to be stopped due to the problems occurred in the implementation of some projects performed during the year 2020 and some difficulties arose in implementation.	Actions should be taken to complete the projects in a way of providing maximum service to the public by the provisions received.
(b) Four projects with an estimated cost of Rs. 2,150,000 under the Rural Infrastructure Development Programme in the year 2020 in Mirigama, Attanagalla and Mahara Divisional Secretariats had not been implemented.	-do-	-do-
(c) Although it had been planned to build 15 Nila Sevana Project Offices in the Mirigama Divisional Secretariat Division, only 8 offices had been completed and the remaining 7 projects had been abandoned in the year 2018	-do-	-do-

incurring a sum of of Rs. 1,433,909 . Even though it was planned to obtain an allocation of Rs.12,566,092 for the completion of their construction by the year 2020, provisions had not been received.

3.5 Delays in Execution of Projects

 The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) It had been stated that the District Secretaries and Divisional Secretaries should ensure that all the approved projects would be completed before 30 November 2020 in terms of Development Circular No. 01/2019 dated 06 December 2019. Nevertheless, 95 projects which had entered into an agreement that had been approved and to be implemented under the Rural Road Development for the year 2020 with the Divulapitiya Divisional Secretariat and Divulapitiya Pradeshiya Sabha estimated atRs. 52,288,000 had not been performed during the year.	<p>Although 413 projects have been approved by the authority of Pradeshiya Sabha under the Sapiri Gamak Programme 2020, a letter was sent to the Pradeshiya Sabha on 02 February 2021 inquiring the reasons for non-implementation of 95 projects completed by 31.12.2020 and the following reasons had been given for not being able to complete the work in accordance with this letter.</p> <ul style="list-style-type: none"> • Corona situation in the country. • Increase of the number of projects that need to be done within the time remaining after the country is back to normal • Re-closure of provinces during 2020.10.04-2020.11.09 • Heavy rains • Operations on departmental systems without awarding road project contracts 	Arrangements should be made to complete projects within the contract period.

- (b) Forty eight projects that had not been completed during the year 2020 under Sapiri Gamak People's Rural Development Programme amounting to Rs. 33,100,000 was taken as the continued projects for the year 2021 and all projects had not been completed even by 31 March 2021.
- Necessary approval and allocations had been received for the commencement of Sapirigama continuation projects and those projects are expected to be completed soon.
- Actions should be taken to complete projects within the contract period.
- (c) Because of the present building of the Ja-Ela Divisional Secretariat is in a very dilapidated condition, construction of a new building had begun in 2013 and construction had been expected to be completed as soon as possible at an estimated cost of 165.34 million. However, after a delay occurred due to the problematic issues that arose on the land, the work on the contract had been suspended after paying an advance of Rs. 5,369,779 for the foundation construction contract. Subsequently, nearly a year later the foundation was constructed at a cost of Rs. 27 million and the remaining work had been transferred to another company at a cost of Rs. 145.33 million by the same institution. Nevertheless, Arrangements had not been made to take over the legal ownership of the land paying Rs. 60 million to the Sri Lanka Transport Board even at the time of construction and it had
- The construction activities of Ja-Ela Divisional Secretariat have been handed over to the Access Organization and because of the Ministry of Home Affairs had tried to select another site later and even if there is some delay in construction, this work was started and completed on the new land selected by the Organization. Advance bonds have been obtained to pay the advance and additional advances has not been paid on this change and construction works are being carried out successfully.
- Actions should be taken to complete the projects within the contract period in a manner that does not lead to inflation.

impossible to complete the projects since 2013 until the end of the year under review.

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| (d) | <p>The matters such as failure to remove blockages in existing canals, drains and culverts, inadequate drainage and improper maintenance of them had been identified as the causes of frequent flood risk in Kelaniya Divisional Secretariat every year. Even though the Disaster Management Centers had identified 18 different projects as remedies, those projects had not been implemented during the year under review.</p> | <p>The responsibility of the Divisional Secretariat was Identification of the projects required for flood control and making aware of the relevant institutions to implement them. Accordingly, it is kindly informed that the Disaster Management Unit has been made aware within the relevant year after identifying the relevant blocked canals.</p> | <p>Projects should be designed and implemented in a manner that provides maximum service to the public.</p> |
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3.6 Annual Performance Report

Audit Observation

The Draft Annual Performance Report of the District Secretariat had not been submitted along with the financial statements in accordance with Paragraph 10.2 of the Public Finance Circular No. 2/2020 dated 28 August 2020 and in accordance with Form 14 of Guidelines issued by the Department of Public Finance.

Comments of the Accounting Officer

The Financial Performance Report should be submitted within 150 days and the preliminary draft has already been submitted and actions will be taken to print and submit after the final audit report received.

Recommendation

The Draft Performance Report should be submitted in accordance with the instructions and guidelines of the Public Finance Circular.

3.7 Assets Management

The following observations are made.

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
<p>(a) The Dipitigoda Seva Piyasa was built by the Kelaniya Divisional Secretariat for a Rs. 50 lakhs allocated from the Decentralized Budget under the Regional Infrastructure Development Programme in the year 2018 . Although all the officers such as Grama Niladhari, Development Officer, Samurdhi Officer and Agriculture Officer should perform duties in that building and more than 02 years had elapsed since the building was constructed,the above officers had not been allowed by the Pradeshiya Sabha to perform their duties in that service areadue to construction on a land owned by the Pradeshiya Sabha.</p>	Agree.	--- Attention should be drawnon the ownership before the construction of buildings.
<p>(b) Eleven Nila Sevana Offices have been constructed in the Mirigama Divisional Secretariat in the year 2017 and although these are used for public relations officers such as Grama Niladharis, Development Officers, Samurdhi Officers, these offices does not have water and electricity facilities and reservations had not been made for the officers of the two offices.</p>	An allocation of Rs. 2,000,000 was made for one office for the construction of 11 Nila Sevana Offices in the year 2017 . Therein,the works that could be done according to the plan provided by the Ministry of Public Administration and Home Affairs in preparing the estimates were the divide of the building into four parts and build a toilet on the outside only.Allocations have been provided by the Divisional Secretary within the limits for electricity and water requirements whenever requested.	Actions should be taken to complete the projects in order to provide maximum service through the allocations received.

3.8 Property Plant and Equipment

The following deficiencies were revealed in accounting for the Property Plant and Equipment

Audit Observation	Comments of the Accounting Officer	Recommendation
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<p>(i) Due to the lack of a deed for the land owned by the Minuwangoda Divisional Secretariat, the value of it had not been assessed and accounted for. Similarly, even though the land belonging to the Katana Divisional Secretariat building was valued at Rs. 15,000,000 and accounted for according to the confirmations made by the Divisional Secretaries, the ownership of the land had belonged to the Land Reforms Commission. Even though the value of the land belonging to the Biyagama Divisional Secretariat building had been brought to accounts as Rs. 28,000,000 the value of the land had not been assessed.</p>	<p>This has been discussed frequently during meetings with the Director General of Treasury Accounts and the Minuwangoda Divisional Secretary has also informed the Valuation Department in writing. The Valuation Department has not carried out this assessment due to the issues in land deeds. It is expected to complete the relevant work before 31.12.2021 with carrying out the discussions again with the relevant assessors.</p>	<p>Assets should be assessed and accounted for and Actions should be taken to acquire the properties which were not owned by the Divisional Secretariats.</p>
<p>(ii) The value of the buildings of 97 Seva Piyasa / Nila Sevana Offices belonging to the Divisional Secretariats of Divulapitiya, Wattala, Katana, Gampaha, Attanagalla, Ja-Ela and Dompe constructed by the Divisional Secretariat or under the authority of the Divisional Secretariat had not been assessed and accounted for.</p>	<p>Seva Piyasa/ Nila Sevana offices belonging to the relevant Divisional Secretariats could not be assessed due to ownership issues of the lands when assessing the buildings. It is informed that it was impossible to assess because most of these lands are owned by the Pradeshiya Sabha. Since it is questionable to account for non-current assets that the District Secretary does not</p>	<p>Actions should be taken to take over the ownership.</p>

own specifically, actions will be taken to discuss this with the Director General of Treasury Accounts and take appropriate action.

3.9 Losses and Damages

The following observations are made.

Audit Observation

The unrecoverable loss from the insurance due to the accident occurred in July 1999 to the cab No. 251-3437 belonging to the Minuwangoda Divisional Secretariat was Rs. 189,360. The driver who had done the accident was responsible for this as per the recommendations of the Preliminary Report made for that. Accordingly, even though legal action has been commenced against the driver, the relevant loss could not be recovered due to the fact that no further action has been taken in that case even by 22 January 2021 the relevant loss could not be recovered.

Comments of the Accounting Officer

Agree.

Recommendation

Actions should be taken to recover the loss.

3.10 Management Weaknesses

The following observations are made.

Audit Observation

As per the statistics obtained from the Sampath Pethikada maintained by the Divulapitiya Divisional Secretariat, it was observed that the number of families living in Divulapitiya Divisional Secretariat is 43,518 and out of those families there are a large number of people who are living without even minimal facilities such as 279 families living in unauthorized houses, 504 temporary houses, 530 without toilet facilities, 269 without road facilities, 266 using public water taps and 372 houses without electricity.

Comments of the Accounting Officer

A housing and construction and implementation project to construct 122 houses for 122 Grama Niladhari Divisions with 1 house per each Grama Niladhari Division in Divulapitiya Division under the theme “Obata Geyak Ratata Hetak” is implanted for low income families under the State Ministry of Housing and Construction and Building Materials Industries Promotion. Providing assistance is being carried out under various programmes for those who do not have toilet facilities. A water supply project is being implemented in all 123 Grama Niladhari Divisions. I- Road projects which were under construction of one lakh km of roads for those who do not have road facilities are being implemented by the Road Development Authority in the year 2021 and Divulapitiya Pradeshiya Sabha also implements rural road projects.

Recommendation

Special attention should be made for the upliftment of those who are living without minimum facilities.

4. Human Resources Management

Audit Observation

There were 487 vacancies in the approved staff by the year under review and the relevant Ministries and Departments with the authority had not taken action to fill the vacancies properly.

Comments of the Accounting Officer

Actions have been taken to send a report on staff to the Department of Management Services through online at the end of each quarter as per the Management Services Circular 04/2017. It is kindly informed that the Secretary to the Ministry of Home Affairs has been made aware to attach the officers for the vacant posts. Accordingly, vacancies are expected to be filled after making the relevant recruitments in future. It is further informed that I do not have the power to appoint new officers to fill the vacancies in this regard.

Recommendation

Actions should be taken to fill the relevant essential vacancies.