

## **Head 256 – District Secretariat Gampaha**

### **1. Financial Statements**

#### **1.1 Unmodified Opinion**

The audit of the financial statements of the Head 256 – District Secretariat Gampaha for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 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 District Secretariat Gampaha was issued to the Accounting Officer on 25 May 2023 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the District Secretariat Gampaha was issued to the Accounting Officer on 25 May 2023 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, the financial statements of the District Secretariat Gampaha give a true and fair view of the financial position of the District Secretariat Gampaha as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with the Generally Accepted Accounting Principles.

#### **1.2 Basis for Unmodified Opinion**

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

#### **1.3 Responsibility of the Accounting Officer for the Financial Statements**

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the District Secretariat Gampaha 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 Responsibilities for the Audit of 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 the report of the Auditor General 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, and its materiality depends on the influence on economic decisions taken by users 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- Evaluate the 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.
- Evaluate the overall presentation, structure and content of the financial statements including 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

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

- (a) The financial statements are consistent with the preceding year,
- (b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

<b>Reference to the Paragraph of the previous year report</b>	<b>Non-implemented Recommendation</b>	<b>Reference to the paragraph of this report</b>
(i) Paragraph 2.4	Charges should be made according to the report of the inspection board and actions should be taken against the responsible officers for not taking action to charge. Actions should be taken against the officials who appointed a new investigation board.	2.5(i)
(ii) Paragraph 5(c)	Transfers should be made in accordance with circular provisions.	5(d)

## 2. Financial review

### 2.1 Utilization of Provisions made available by other Ministries and Departments

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
A total of Rs.38,300,144 had been overpaid for 402 pensioners who were receiving pension as on 31 December 2022 by the 13 Divisional Secretariat Offices in Gampaha district due to delay in notification of death, non-adherence to pension circulars and other reasons.	It is kindly informed that a lot of amount in overpaid has been recovered.	Overpayments should be recovered promptly. Actions should be taken according to the Establishment Code regarding responsible officers.

## 2.2 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

Reference to laws, rules and regulations	Observation Value Non-compliance Rs.	Comments of the Accounting Officer	Recommendation
Establishment Code of the Democratic Socialist Republic of Sri Lanka Section 12.2.3 of Chapter VII	Although an acting appointment should be made as a temporary remedy until a permanent appointment is made, 202 GramaNiladhari had done acting posts in the 13 divisional secretariat offices in Gampaha district for a period of 02 months to 09 years.	Vacancies arise due to the retirement of the currently employed GramaNiladhari and transfer out of the district. The vacancies have not been filled due to the lack of new recruitment for the post of GramaNiladhari after the year 2018. Therefore, the working GramaNiladhari have been appointed for acting posts.	That it should be act according to the provisions of the Establishment Code.

## 2.3 Fraudulent Transaction

The particulars of transactions of fraudulent matters observed during the course of audit are given below.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) According to the final investigation report held in accordance with Financial Regulation 104(1)(b) regarding the disappearance of money from the safe which occurred on 15	According to the investigation report conducted regarding the disappearance of money in the Mahara Divisional Secretariat on 14 July 2014, all the four responsible officers have been	Charges should be made according to the report of inquiry board and action should be taken

July 2014 in Mahara Pradesh Secretariat, it had been recommended that Rs.270,561 should be recovered equally from the officers of Divisional Secretary, Accountant, Cash Assistant and SARAP and recommendations and even approval had been given for the relevant charges by the letter dated 22 September 2020 of the Secretary of the Ministry of Home Affairs, even though more than 08 years had passed since the loss of money, the relevant charges had not been made. It is normal to show reluctance in recovering the loss money, and in this case as well, as all the four officers have expressed their reluctance, the district secretary had re-appointed the board of investigation in April 2022 with the approval of the Home Affairs State Ministry Secretary to investigate the actual loss of money and determine those responsible for it. Accordingly, even though the government had incurred a huge loss due to the disappearance of the money, further money had been spent in vain for the new investigation.

notified by letters dated 01 November 2021 to recover Rs.32,247.14 each for the loss to the central government. As well as they have been notified to pay Rs.228,946.50 each for the loss to be charged to the Western Provincial Council on the same number as above and on 14 December 2021. Nevertheless, as there is no consensus for full compensation of all the relevant responsible officers, according to the letter dated 10 February 2022 and No.F/DA/06/WRI02/003 of the Ministry of Home Affairs Secretary and nomination of the board to conduct a re-investigation by a new board of inquiry as per the F.R.104(1)(b) has been submitted to the State Ministry of Home Affairs on 22 March 2022 for approval. On the approval given by the Ministry Secretary to appoint the new board of inquiry, the new board of inquiry has been notified on DS/P/1/16 and dated 08 April 2022. And it has also been informed to submit the report within 03 months.

against the officers responsible for not taking charge. That the action should be taken against the officers who arranged to appoint a new board of inquiry.

- (ii) An amount of Rs.1,400,429 was to be recovered from a Management Assistant who worked in the Minuwangoda Divisional Secretariat for misappropriating public funds and even though an amount of Rs.39,480 had been paid on 28 July 2022, the attention of the responsible officers was not focused on recovering the remaining amount immediately or taking legal action against the officer.

As the officer is scheduled to retire on 23.07.2023, it is recommended that the amount of Rs.1,430,428 to be charged to the government will be charged by the 40% of the monthly salary of officer up to the date of retirement and it is suitable to charge the remaining amount from her gratuity, and a letter has been sent to the Ministry of State Administration Home Affairs Provincial Councils and Local Government for future actions.

That the charges should be made promptly.

## 2.4 Issuance and Settlement of Imprests

Following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
The total outstanding balances as on 31 December 2022 as disaster loans and other loans from deceased, retired, suspended and retired officers was Rs.3,666,806. Even though the outstanding balances had existed for a period ranging from 01 year to more than 05 years, the said balances had not been recovered.	Loan balances have been recovered from other officers as much as possible unless there are court proceedings etc. in recovering the loan balance. A significant balance has been recovered in this year and the rest also expected to be recovered.	That immediate action should be taken to recover from alternative actions that can be recovered.

## 2.5 Deposit Balances

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
Financial Regulation 571 had not been dealt with in respect of balances of Rs.84,451,384 overdue for more than 02 years deposited in 14 cases of retaining deposit accounts held temporarily for repayment to third parties.	It is expected that the deposit balances of more than 02 years will be settled as much as possible in the year 2023.	571 of the Financial Regulations should be followed.

## 3. Operating Review

### 3.1 Projects abandoned without completing

Following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) It was observed to audit that, only the foundation of the 06 Nila Sevana offices started to be constructed by the Mirigama Divisional Secretariat had been done by the end of the year under review.	The construction of these Nila Sevana offices which started in 2018 could not be completed due to non-availability of the requested allocation.	That the actions should be taken to complete the projects within the contracted period.

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| (b) | Due to the project was completely abandoned after spending Rs.800,714 to build a tube well and install a water pumping station in Minuwangoda Nalanda Boys School to provide drinking water, that money had been an useless expense.   | The tube well is expected to be used soon after testing the water samples.  | That the actions should be taken to complete the projects within the contracted period. |
| (c) | The amount spent has not received benefits so far because of the 06 sales centers built by the Gampaha Divisional Secretariat at the cost of Rs.1,875,525 in Makevita area in the year 2021 under the Prosperity Production Villages Project have not been completed to a level suitable for use.                | Contracts for the construction of sales stalls have been signed on 15.11.2021 and work has started. That money has been used for the work that has been completed on 28.12.2021. It has not been possible to fully complete this year due to the facts such as increase in the price of raw materials and shortage of raw materials in the market. Provision has not been received in the year 2022 to complete the work. | Action should be taken to complete Projects promptly.                                   |
| (d) | As the difficulty of getting water due to not doing installation of pumps to the 07 tube wells which were only dug at a cost of Rs.547,134 in order to provide water to the people affected by the upcoming droughts in the Gampaha district, it were left unused for more than 03 years and was spent for that. | Steps are being taken to make the tube wells usable.  | That the actions should be taken to complete the projects within the contracted period. |

### 3.2 Delays in the Execution of Projects

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) The construction work of the 07 floors building which was the cost estimate of Rs.3,054,216,427 for the Gampaha District Secretariat had been assigned to the Private Institution and even though it was stated that it should to be	The economic crisis in the country due to the Covid pandemic had a great impact on the construction work and the expecting period has been extended for the current situation and currently the project is	That the actions should be taken to complete the projects within the contracted period.

completed by 01 March 2021, in the final stage. according to the letter dated 31 May 2022 from the Secretary of the Ministry of Public Administration, the date for completion of the office building was stated as 29 May 2022 and 18 July 2022 for the auditorium. However, the work was not completed and the building was not handed over by 31 May 2023.

- (b) As the existing building of the Ja-Ela Divisional Secretariat is in a very dilapidated condition, although the construction of a new building was started in the year 2013 and expected to be completed immediately at an estimated cost of Rs.165.34 million, after nearly a year, the work on the contract was temporarily suspended after paying an advance amount of Rs.5,369,779 for the contract for the construction of the foundation of the building due to a problem that arose about the land, the same company had constructed the foundation part at a cost of Rs.27 million and the remaining part of the work had been assigned to another company for a value of Rs.145.33 million. Although this project which was started in the year 2013 was scheduled to be completed on 18 November 2021, that was not completed by the end of the year under review.
- The construction progress is currently at a satisfactory level of 98%. It is informed that it will be expected to be used in the year 2023.
- That the actions should be taken to complete the projects within the contracted period.
- (c) The total cost estimate of Rs.167.9 million was approved in the cabinet meeting held on 03 October 2013 to construct a five-storied building for the Wattala Divisional Secretariat and it was decided to carry out the piling work as the first phase and construct the building as the second phase. After
- The construction progress is currently at a satisfactory level of 99%. It is informed that it will be expected to be used in the year 2023.
- That the projects should be completed within the contracted period.

conducting the procurement for the second phase, the contract was awarded on 29 December 2016 to a private company for an amount of Rs.110,999,052 excluding VAT. Although this contract was supposed to start on 12 January 2017 and end on 28 December 2017, the building had not been ready for use at the end of the year under review.

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| (d) | 21 of 10*15 canopies and 274 plastic chairs with drawers worth Rs.889,283 which purchased in the year 2021 under the 2021 decentralized program to provide plastic chairs and cloths to the registered death aid, rural development societies, funeral aid, women and elderly societies of the Mahara divisional secretariat, had not been distributed even at the end of the year under review. | Arrangements will be made to distribute all related goods as soon as possible. | That the projects should be planned and implemented so that the public receives a service. |
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### 3.3 Projects without Progress despite the release of Money

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) Due to 03 buildings i.e. the maternity clinic building with Sewa Piyasa in Moragoda, the Sewa Piyasa in Kossinna East and the Sewa Piyasa in Thomgoda North constructed by the Gampaha Divisional Secretariat at a cost of Rs. 1,832,000 during the last 05 years were unusable, There had not been enough benefits for the money spent on it.	Further provision is required to complete the work to usable level.	That the defects should be found and made to usable condition.
(b) The Textiles sales center built by the Divulapitiya Divisional Secretariat in Assannawatta under the Saubagya Textiles Village Program was built on a land owned by the local council and although	A feasibility study has been done on the project. This building was built in a crowded place closest to Kurunegala-Colombo main	That the sales center should be made operational.

Rs.2,925,909 had been spent to construct this center on the upper floor of the Sekkuwatta library building in Assannawatta, due to not being able to complete the work on this building, the work on the second floor was completed at a cost of Rs.1,261,981 under the program of 2022 “Gama samanga Pilisadarak”, and the upper floor had been prepared as a library and the lower floor as a sales center but it was not used. In spite of the situation, due to the noisy situation on the sales center is on the lower floor, a situation has been arisen the library users are unable to read books with a clear mind.

road and the library is maintained on the upper floor. Due to the economic difficulties currently in the country, most of the manufacturers are not producing enough for sale and therefore the sales center is not operational at the moment.

(c) The 10 water tanks of 1000 liter and 10 hoses of 100 feet given to 10 beneficiaries by the project implemented by the Biyagama Divisional Secretariat in the year 2021 under the Saubagaya Production Village Program had not been used.

That the inch water pipes have been provided as per the request of Welfare Societies.

That the projects should be completed within the contracted period.

(d) The equipment given to 06 beneficiaries spending Rs.633,245 for the production of sacrificial items under the Saubagaya Production Village Program - 2021 project of Biyagama Divisional Secretariat were not used by them and therefore the objectives of the project had not been fulfilled.

Due to the impossibility of obtaining paraffin wax, candles are not produced but lampshades are produced.

That the projects should be commenced within the contractual period.

### 3.4 Procurements

The following observations are made.

#### **Audit Observation**

#### **Comments of the Accounting Officer**

#### **Recommendation**

It was observed that in two instances of procurement of vehicle spare parts to the District Secretariat, contrary to the provisions of 3.4.3 (c) of the procurement guidelines, the prices were obtained from persons outside the list while the registered suppliers of the institution were present.

The prices have been called on 07.02.2020 by the letter 50 of the relevant file and the relevant devices have been installed as per the orders and approval of the District Secretary.

That the procurement guidelines should be followed.

### 3.5 Assets Management

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) 02 tractors and bowsers owned by the disaster division of Mirigama and Gampaha Divisional Secretariats, 09 tractors and bowsers owned by the disaster division of the Divulapitiya Divisional Secretariat, and also 03 tractors and bowsers owned by the disaster division of the Katana Divisional Secretariat remained idle for more than 02 years without being used for effective purpose.	That there were not enough drivers and other bowsers were sufficient to distribute water.	That the assets should be used effectively and efficiently.
(b) Due to system has not been established to obtain water the water tank built in the year 2020 with an allocation of Rs.1,000,000 in Divulapitiya Divisional Secretariat Premises, said water tank and the tube well dug in 2018 have not been used and therefore the money spent on that construction and digging had become useless expenses.	A letter dated 09.03.2023 has been submitted to the Water Resources Board asking about the current situation of the tube wells.	That the necessary water pumps and pipe system should be provided and the water tank should be made usable.
(c) Although a betel warehouse and sales center was built by the Divulapitiya Divisional Secretariat spending Rs.2,926,000 in the area of 45 Kuligedara in year 2021 on a land owned by the local council under the betel export program, the money spent on it was useless as the building was not in use.	Problems with getting water and electricity for the building and insufficient harvest for sale led to the building not being used. It will be possible to use in the future after the harvests are restored.	That the assets should be used effectively and efficiently.
(d) The textile center built at a cost of Rs.1,924,944 under the Saubagya Textile Village Program in the domain of the Iduragara Grama Niladhari in Divulapitiya Divisional Secretariat in the year 2022 had not been in use.	What is being built under this program is not a sales center but a mill to be used for manufacturing purposes. It is not currently operational due to the economic difficulties in the country.	That the assets should be used effectively and efficiently.

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| (e) | The District Secretariat and Divisional Secretariat offices have 14 executive quarters and 14 non-executive quarters and it was observed that 09 out of 14 executive quarters and 08 out of 14 non-executive quarters are in idle without use.                                  | It is expected to repair and use the relevant quarters in the future.  | That the assets should be used effectively and efficiently. |
| (f) | 08 schools have been closed in the area of Dompe Divisional Secretariat and 04 schools out of that had not been used for effective activities.  | There is no information to confirm whether the government owns the land where 03 schools are located. In two schools, part of the existing buildings are being renovated and used. | That the assets should be used effectively and efficiently. |
| (g) | Out of the 03 scheduled quarters owned by the Atthanagalla Divisional Secretariat, one quarters is an executive quarters and the other 02 quarters are non-executive houses. The cost or appraised value of these 03 quarters had not been taken and accounted.                 | It has been forwarded to the Valuation Department for assessment.  | Assets should be valued and accounted.                      |
| (h) | 04 buildings of Atthanagalla Divisional Secretariat and 24 buildings of Dompe Divisional Secretariat had not been valued and accounted out of the Sewa Piyasa/Nila Sevana Offices constructed under the Divisional Secretariat or the jurisdiction of the Divisional Secretary. | Necessary arrangements to account the cost or appraised value will be made in the future. Land and buildings have been referred to the Valuation Department for valuation.         | Assets should be valued and accounted.                      |

### 3.6 Losses and Damage

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) The Diwulapitiya Divisional Secretary had released 03 Tractor Bowser owned by the Disaster Division for Uma Oya project works in Badulla District by a letter dated 19/07/2017. Although 03 Tractor Bowsers were returned on 05 April 2018, heavy	Bowsers were released for Uma Oya on the instructions of the Gampaha District Secretary and during the handover of those Vehicles, the defects that had occurred in the respective	That the action should be taken to recover the loss.

- damages had been made such as the two sides of iron bar were heavily bruised, signal lights were destroyed and spare parts were missing. It had not been dealt with the financial regulations in that regard and there had no record on that in the log books. Although this loss occurred in the year 2018, the amount had not been recovered from the responsible officers following the financial regulations.
- vehicles have been informed in writing to the District Secretariat and the National Disaster Relief Service Center. Also, It is informed that the district secretary has informed to prepare and submit a new cost estimate in this regard on 03.01.2023 and the further actions will be done accordingly.
- (b) Although legal proceedings have been initiated to recover the amount of Rs.189,360 that cannot be recovered from the insurance from the amount that were occurred due to the accident of the cab belonging to the Minuwangoda Divisional Secretariat in the month of July 1999 from the driver of the van that caused the accident, almost 24 years had passed as on 31 December 2022 and the relevant loss had not been recovered.
- The Minuwangoda Divisional Secretary has been informed to take the necessary steps to get the assistance of the Attorney General as the legal proceedings have been unusually delayed.
- It should be dealt with according to F.R.156(1) regarding the responsible officers.
- (c) The loss to the planning department building and its equipment due to the collapse of the signal tower belonging to the Gampaha District Motor Office on 20 October 2021 was Rs.861,938 according to the final report of the investigation of losses conducted under Financial Regulation 104(4). The Gampaha District Secretary had recommended the appointment of a committee to conduct a formal investigation in terms of Finance Regulation 104(1)(b) and due to the delay in related matters, action had not been taken to recover or cut off this loss.
- Lanka Bell Company has been informed that if the loss is not paid, legal action will be taken.
- That the action should be taken to recover the loss.
- (d) The accident had been made due to the facts that the driver was unable to control the vehicle and crashed with a telephone tower and a concrete post on 06 October 2022 while a Mitsubishi cab came to Pasyala to get fuel and go back home
- Preliminary investigations are currently underway. It is expected that further action will be done after the completion of the investigation.
- That the action should be taken to recover the loss.

from the house of Additional District Secretary, Ratmalewatta, Pasyala and. Due to the above accident, there was a financial loss of Rs.9,000,000 per vehicle and after agreeing to cover Rs.6,710,000 from the insurance company, there had been a net financial loss of Rs.2,290,000.

### 3.7 Management Weaknesses

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) According to Pension Circular No.01/2022 dated 20 January 2022, even if receiving multiple pensions or widow/widow male and orphan pension together with pension, such a person is entitled to only one allowance of Rs.5,000 per month, as the allowance was paid twice by the Divulapitiya Divisional Secretariat to two such pensioners as Rs.5,000 per month for 10 months, Rs.100,000 had been over paid.	That it has been noted to enter the data into the system for charging the overpaid amount.	That the overpaid amount should be recovered.
(b) As per Section 10 of Circular No.16/2020 dated 18 September 2020 of Ministry of Home Affairs, although the Divisional Secretary, Assistant Divisional Secretary and Administrative Grama Niladhari should be suitably divided and inspected at least once every 04 months covering each Grama Niladhari office, 111 of the 151 Grama Niladhari offices under the area of Atthanagalla Divisional Secretariat, and 37 offices out of the 39 Grama Niladhari offices under the area of Negombo Divisional Secretariat, 05 offices out of 133 Grama Niladhari offices under the area of Dompe Divisional Secretariat, 42 offices out of 121 Grama Niladhari offices under the area of Minuwangoda Divisional Secretariat, 18 offices out of 46 Grama Niladhari offices under the area of Wattala Divisional Secretariat, 121 of the 123 Grama Niladhari offices under the area of the Divulapitiya Divisional Secretariat had not been	It was not possible to carry out the office inspection formally due to the transportation difficulties caused by the Corona epidemic, fuel crisis etc. in the year 2022. The relevant officers were informed to carry out the office inspection formally in the year 2023.	That it should be act according to the provisions of circular.

- inspected even once in the year 2022.
- (c) The need of government attention giving minimum facilities is observed about the people who are living without minimum facilities to live as 52,946 families living in unauthorized houses, 24,526 families living in temporary houses, 46,818 families without toilet facilities, 34,634 families using public water taps, 2,432 houses without electricity and 1,719 houses without road facilities among the families in the 13 Divisional Secretariats of Gampaha District.
- The Divisional Secretaries have been informed to identify the problems existing in all sectors such as economic, social and cultural within the area of the Divisional Secretary and take action to rectify the deficiencies.
- That the special attention should be given again for the standing up of those who are without minimum facilities.
- (d) Although a pensioner who was receiving civil and widow's pension under pension number 01-756370 and 21-75155 of the Negombo Divisional Secretariat died on 22 October 2020, due to not being formally removed from the data system, an amount of Rs.254,468 as civil pension and Rs.133,632 as widow pension after the date of death had been paid. Even though the Grama Niladhari informed that this pensioner died, action had not been taken to stop the pension and to recover the irregularly paid amount of Rs.388,100 or to take actions against the officers who was not taken action to prevent the wrongful payment.
- The overpaid amount has being paid by the heir in installments and the further amount to be charged is Rs.75,000.
- That the internal controls should be strengthened to prevent overpayment of pensions.
- Responsible officers should be dealt with according to F.R. 156(1).
- (e) Although it has been passed 07 years of cabinet approval to implement the revision of the pension of the public officers who retired before the implementation of Public Administration Circular No.6/2006 dated 25 April 2006 and Public Administration Circular No.6/2006(IV) dated 24.08.2007 from 10 July 2015, the salaries of 233 pension files have not been revised.
- The files do not contain sufficient information for revision of pension.
- That it should be act according to the provisions of circular.
- (f) It had been observed that the pension and the widow male and orphan pension of Rs.2,696,304 of a pensioner in the Gampaha Divisional Secretariat who received pension had been paid for a period of 05 years after the death of the pensioner. Pensions had been irregularly paid in the years 2013 to 2016 while the pensioner did not provide life certificates since it did not take actions
- As soon as the overpayment was discovered, the payments were suspended and Rs.250,000 was recovered. Necessary instructions have been
- \*That the internal controls should be strengthened to prevent overpayment of pensions.
- \*Responsible officers

for the temporary suspension of pensions of pensioners who do not provide life certificate by pension Circular 09/2014. given to prevent this situation in the future. should be dealt with according to F.R. 156 (1).

#### 4. Achievement of Sustainable Development Goals

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
11 Sustainable Development Goals had been identified and 20 targets had been identified for them. By the end of the year under review, the progress in achieving those goals was 0 percent to 49 percent for 12 expected goals, 50 percent to 74 percent for 03 expected goals and 75 percent to 100 percent for 05 goals.	It is expected to maintain a high level of progress in achieving the relevant objectives from the year 2023.	That it should be act to achieve the goals that belong.

#### 5. Human Resource Management

The following observations are made.

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) As on 31 December 2022, 279 vacancies and 01 surplus were there due to the approved number of employees for the District Secretariat was 3,454 and the actual cadre was 3,176.	The district vacancies are updated through the official website of the Ministry on the 15 <sup>th</sup> and 30 <sup>th</sup> day of every month.	That the relevant necessary vacancies should be filled.
(b) Although in addition to the approved staff of the Gampaha District Secretariat, 2763 employees of the Multipurpose Development Performance Force had been hired for the 13 Divisional Secretariats, since 950 of them had already left, Rs.526,938,510 had been paid as salaries in the year 2022 for the 1813 employees who are currently employed without use for effective work.	The relevant employees have been recruited based on a government policy and the payment has been made according to the relevant circular instructions.	That the multi-purpose development officers should be used for effective work.

- (c) According to Public Administration Circular No.18/2001 dated 22 August 2001, although the officers whose service period exceeds 05 years should be subjected to transfer, 108 office-based development officers, 117 management service officers and 791 field-based development officers and also 103 field Grama Niladhari in the District Secretariat and 13 Divisional Secretariats had worked in the same workplace for more than 05 years.
- The Ministry of Public Administration and Home Affairs and Provincial Councils and Local Government have been informed annually about relevant officers through the relevant forms.
- It should be act as per provisions of circular.