

Head 276 - District Secretariat - Badulla

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of Head 276 - District Secretariat- Badulla 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-Badulla was issued to the Accounting Officer on 15 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 was issued to the Accounting Officer on 15 May 2023 in terms of Section 11(2) of the Audit Act. 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, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the District Secretariat-Badulla as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. 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 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 provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that 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 the preparation of annual and periodic financial statements.

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 and carry out periodic reviews to monitor the effectiveness of such systems 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 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 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 the 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 Chief Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

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 for the year under reviewed which has been presented by the District Secretariat-Badulla are consistent with the preceding year.

(b) The recommendations made by me on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Capital expenditure

Audit Observation

Although the purchase value of property, plant and equipment during the year under review was Rs.4,861,325 according to form ACA-6, a difference of Rs.28,440,741 was observed due to expenditure incurred under expenditure object of acquisition of capital assets was Rs.33,302,066.

Comment of the Accounting Officer

As the value related to work in progress (W.I.P.) also included in Rs.33,302,066 incurred under expenditure objects of capital asset acquisition, it may vary with form ACA-6. Therefore, It is kindly informed that those values cannot be compared.

Recommendation

In preparing the financial statements, the balances of the forms should be compared with the balances of the expenditure objects.

(b) Deposits

Audit Observation

Although the opening balance of the deposit account as on 01 January 2022 was Rs.269,172,238 according to the form ACA-4, a difference of Rs.23,726,682 was observed in comparison with the balance of the deposit account which was Rs.245,445,556 as on 31 December 2021.

Comment of the Accounting Officer

Accept. It is kindly informed that this difference has occurred due to recording a balance only related to the month of December as the balance of 01.01.2022 and as receipts and payments. Also it is kindly informed that there has been no any difference in the balance as on 31.12.2022.

Recommendation

The opening balances of the year under review should be agreed with the closing balances of the previous year.

(c) Property plant and equipment

The following deficiencies were observed while accounting for property, plant and equipment.

Audit Observation	Comment of the Accounting Officer	Recommendation
(i) A difference of Rs.23,645,717 was observed in the comparison of the opening balance of 05 asset heads mentioned in form ACA-6 with the closing balances in form ACA-6 in the year 2021.	This is a computer error. Due to an error in the account, the Treasury has removed few items to check and balance the Bos report, the balance of the ledger and the Web upload. It is a change made by the Treasury to balance as on 31.12.2022 and kindly inform that we have not made any changes.	The opening balance of assets of the year under review should be agreed with the closing balance of assets of the previous year.
(ii) The annual board of survey had not been conducted in respect of non-current assets which totaled Rs.2,557,871,579 in form ACA-6.	Accept. It is kindly informed that action will be taken regarding this in the future and will be notified to the audit.	Action should be done as per Financial Regulations 756.
(iii) Even though Rs.355,000 was received in the year under review from the disposal of 03 motorcycles, a cab and another cab that was not submitted the disposal value for audit, the cost of those assets was not identified and adjustments related to the balance of non-current assets in the statement of financial position had not been done.	It is kindly informed that the disposal proceedings have been initiated and the adjustments related to the balance of non-current assets in the statement of financial position cannot be made until the disposal proceedings are completed.	The cost of disposed assets should be adjusted to the balance of the non-current assets.
(iv) An estimated loss of Rs.1,739,950 had been incurred due to an accident of a cab belonging to the Kandaketiya Divisional Secretariat on 14 February 2022 and the final report had not been prepared and submitted in accordance with Financial Regulation	Accept. The inspection report was received on 31.03.2023 and the file related to UPPD 7126 cab had been given to the National Audit Sub-Office at that time, therefore the preparation of the final report was delayed and the related work is currently proceeding. It	Investigations should be conducted as per Financial Regulation 104(4) regarding the vehicle accidents and the responsible parties for the loss should be identified and necessary further

104(4) until 06 April 2023 is kindly informed that the action should be taken. Adjustments should be made in the financial statements for insurance claims receipts and payments for repairs. which was the audit date. As Insurance Corporation has taken. Adjustments should be made in the financial statements for insurance claims receipts and payments for repairs. well as, even though issued Check No. 836354 directly to the garage on the financial statements for insurance claims receipts and payments for repairs. Rs.555,080 had been received on 27 December 2022 as a part of the insurance compensation due for the vehicle and it was paid as an advance to a private garage, the relevant adjustments had not been made in the financial statements of the year 2022 regarding the receipt of the insurance compensation and the payment to a private garage. adjustments have been made in the statement of writing off from the books in note ii of the financial statement.

2. Financial review

2.1 Management of Expenditure

Audit Observation

Comment of the Accounting Officer Recommendation

According to the Public Administration Circular 21/2013, overtime and leave salary payment should be managed within the limit of provision allocated by annual budget estimates and even though the overtime payments should be controlled according to Paragraph 3(XIII) of Public Administration Circular 03/2022, the provision of Rs. 500,000 had been transferred from other expenditure objects under Financial Regulation 66 in addition to the provision of Rs. 23,000,000 allocated for the object of overtime by the annual budget estimate.

Agree with the information you have presented.

Expenses should be managed as per circulars.

2.2 Utilization of Provisions made available by other Ministries and Departments

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Even though the project to develop the playground of Bandarawela Central College with an estimated value (materials) of Rs.5,636,026 implemented on the allocation of Rs.6,000,000 from the Ministry of Rural School Sports Infrastructure Development should be completed by 31 December 2021, only 66 percent of the estimated amount of work had been completed as at 31 December 2022.	It is kindly informed that the estimated length of the playground is 45.23 meters and 30 meters out of that have been completed. Materials had to be purchased less than the estimated amount due to price fluctuations in the market during the purchase of construction materials. It is kindly informed that the rest of the work is in progress.	Work should be done according to a proper time frame and action should be done for using resources optimally.
(b) While the State Ministry of Samurdhi, Home Economy, Microfinance, Self-Employment and Enterprises has provided an allocation of Rs.11,777,735 to the Mahiyangana Divisional Secretariat for the implementation of the Freshwater Fish Production Village Program around the Ulhitiya Reservoir under the Prosperity Production Village Program, only the infrastructure was made and Rs.9,755,348 of provisions was saved and the project had not been executed.	Accept. It is kindly informed that, it was not possible to successfully complete the project due to uncontrollable reasons such as the Covid pandemic situation and the economic recession in the country.	Arrangements should be made to utilize the provisions efficiently and provide benefits to the people.
(c) As of 31 December of the year under review, Rs.1,773,300 had been spent for the construction of the Ussella Clinic Center implemented by the Haldummulla Divisional Secretariat under the Provincial Naguma Development Program	Accept.	Arrangements should be made to make the building usable.

of the Ministry of Economic Development in 2014 and the building had not been handed over to the Director of Health Services after construction. The building remained unused for clinical purposes as on 31 March 2023.

2.3 Certifications to be made by the Financial Officer

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>The accounting officer should ensure that an effective internal control system is developed and maintained for the financial control of the district secretariat and the effectiveness of that system should be reviewed from time to time and the necessary changes should be made accordingly to make the system effective, and those reviews should be done in writing and a copy of the same should have been submitted to the Auditor General. Nevertheless statements that such reviews were done had not been submitted to the audit.</p>	<p>It is kindly informed that the District Secretariat has not been informed about that and the information mentioned under the Financial Regulations or the Audit Act will be reviewed and actions will be taken accordingly in the future.</p>	<p>Action should be done according to Section 38 of the National Audit Act No. 19 of 2018.</p>

2.4 Non-Compliance with Laws, Rules and Regulations

Cases of non-compliance with the provisions of laws, rules and regulations observed during sample audits are analyzed below.

Reference to Laws, Rules and Regulations	Observation Value Non-compliance	Comment of the Accounting Officer	Recommendation
(i) Subsection 39(1) of the National Audit Act No. 19 of 2018	<p>Although the annual detailed management report of the previous year was submitted to the Accounting Officer on 27 April 2022, the</p>	<p>Not replied</p>	<p>It should be act according to the provisions of the Act.</p>

proposed remedies, actions or actions to be taken into consideration had not been reported to the Auditor General by 13 June 2023.

(ii) Pension Circulars

<p>Circular No. 19/2006 dated 15 December 2006</p>	<p>1,757,380</p>	<p>Although the Grama Niladhari of the respective domain should notify the Divisional Secretariat immediately after the death of a pensioner, 04 Divisional Secretariats had remitted Rs.1,757,380 as pension for 33 deceased pensioners to the respective banks due to the delay in notifying.</p>	<p>The overpaid pension has been remitted to the Pensions Department. As per the circular instructions, the Pension Officer has been instructed to keep the information up-to-date and avoid overpayment.</p>	<p>It should be act as per the circular.</p>
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3. Operational review

3.1 Planning

Audit Observation

Although an action plan should be prepared according to the provisions mentioned in paragraph 03 of the Public Finance Circular No. 02/2020 dated 28 August 2020, 02 cases were observed which did not comply with the guidelines in the preparation of the action plan for the year under review.

Comment of the Accounting Officer

It is kindly informed that the Action Plan has been prepared as per the format mentioned in Guideline No. 12 as mentioned in the paragraph 03 of Public Finance Circular 02/2020. And also kindly informed that there was no proper place in the format to enter the matters related to numbers i, ii, iv and v presented by the audit, and it is accepted that the matters related to numbers iii and vi have not been entered.

Recommendation

The action plan should be prepared in accordance with the relevant guidelines.

3.2 Non-achievement of expected Outcome

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) Although the Bandarawela Divisional Secretariat had purchased bee colonies and equipment at a cost of Rs.1,647,725 under the Prosperity Product Village Program with the purpose of raising bee colonies, 24 beneficiaries out of the 33 selected beneficiaries have not been provided with bee colonies even by 31 March 2023.</p>	<p>As informed by the Assistant Director of Bee Development Unit, the distribution of colonies to the beneficiaries has been delayed due to the problems that have arisen in counting the colonies and it has been informed that the colonies will be distributed to the remaining beneficiaries as soon as possible.</p> <p>Those who make bee colonies were advised to give them to those who do not have bee colonies and implement suitable program to increase bee production.</p>	<p>Work should be done according to a proper timeframe to make the project successful.</p>
<p>(b) Although 50 beneficiaries of the Bokan Oruwa Grama Niladhari domain of the Kandaketiya Divisional Secretariat had been selected and a greenhouse project had been implemented by spending Rs.7,081,240, by 31 March 2023, due to 41 beneficiaries had not built greenhouses even more than a year had passed since the project started, Rs.4,100,000 spent for those beneficiaries and Rs.1,950,000 spent on the multi-purpose building had an uneconomical expenditure.</p>	<p>Accept. It is kindly informed that by 07 March 2023, total work of 12 poly-tunnel house units has been completed and the construction of 15 poly-tunnel house units has been started. And also kindly informed that the selection of other suitable beneficiaries is going on instead of the beneficiaries whose construction has not started until now.</p>	<p>Efforts should be made to make the project successful through continuous follow-up measures.</p>

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| (c) | Due to the fact that 9,504 chicks out of 16,450 chicks given to the selected beneficiaries under the Prosperity Production Village Program by the Welimada, Ridhimaliyadda and Bandarawela Divisional Secretariats had died by 31 December 2022, the amount of Rs.4,181,760 spent by the government for that had become an uneconomical expenditure. | It is kindly informed that, chicks have died due to lack of food, medicine, etc. due to the bad economic situation in the country and such a situation did not exist in the market at the time of selecting the project. | The most effective projects should be selected by taking into account the current economic situation. |
| (d) | The 161 gas stoves purchased for the Kithul-related production project at a cost of Rs.1,911,875 by the Passara Divisional Secretariat under the Prosperity Production Village Program remained unused even on 31 December 2022 due to non-delivery of gas cylinders. Accordingly, the desired goal of producing high quality Kithul treacle could have not been achieved. | It is kindly informed that, we could not take the gas cylinders due to the suspension of the issue of gas cylinders by the Litro company under the prevailing market conditions and it is a situation beyond our control. | Actions should be taken to achieve the desired objectives of the project. |

3.3 Projects abandoned without completing

Audit Observation	Comment of the Accounting Officer	Recommendation
A memorandum of understanding had been entered into on 14 October 2019 to select a land belonging to the Dambethenna Estate and to carry out the construction of houses for the beneficiaries by the Housing Development Authority to resettle 65 families living in Haputale Dambethenna Estate as a high risk area in 2014. Accordingly, although Rs.22,373,078 had been spent as on 01 January 2022 on the aforesaid	Expropriation of estate land was a complex matter and the clear answer was not received although advice was sought regarding the acquisition of estate land. The Divisional Secretariat and the District Secretariat have completed the required tasks in this regard. The relevant officers have been	People living in high risk areas should be resettled without delay.

housing project which should be completed by 14 October 2020, the construction and resettlement of the beneficiaries' houses had not been completed by 31 March 2023 and the project had been left unfinished by the District Secretariat and the Divisional Secretariat.

3.4 Delays in the Execution of Projects

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) A contract had been signed with a private company on 18 December 2017 for the construction of the new building of the Mahiyangana Divisional Secretariat for a contract amount of Rs.140,961,320 and Rs.139,444,590 had been spent as of 31 March 2023. Even though the work should be completed in 546 days from the agreed date according to the contract agreement, the work had not been completed even by 31 March 2023. The work delay was 1,928 days by that date and it was almost four times the estimated time</p>	<p>Accept. Due to shortage of materials, financial difficulties, transportation difficulties, Covid epidemic situation, etc. raised due to the economic crisis in the country, the construction work has been delayed.</p>	<p>Actions should be made to complete the construction within the stipulated time frame.</p>
<p>(b) It is a leading role of the District Secretariat and Divisional Secretariat to evacuate the families who are at high risk due to natural disasters and resettle them in a safe place to protect their lives. Nevertheless, even though Rs.240,552,514 was</p>	<p>It has been advised to resettle the at-risk families in Badulla district in safe places. This housing project has failed in the entire island due to the fact that the cabinet decisions regarding the construction of houses cannot be</p>	<p>People living in high-risk areas should be resettled without delay.</p>

spent from the allocation of Rs.310,693,494 received from the year 2017 to the year 2022, 4,094 families out of 4,149 families living in high risk areas since 2006, had not been resettled.

exceeded, the land in the district is limited, common methods are not presented for the construction of group houses, and the allocation funds are not received on time. Instructions have been given to proceed with the procurement process as per line ministry instructions.

3.5 Projects without Progress despite the release of Money

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>Badulla Divisional Secretariat had selected 154 beneficiaries for the Commercial Keera Cultivation Project in Ilukthenna Grama Niladhari Domain under the Prosperity Production Village Program and spent Rs.3,413,756 for that. Out of that, 34 beneficiaries do not cultivate keera and more than half of the rest cultivate keera only for household needs. Therefore the keera cultivation project had not been implemented as a commercial cultivation.</p>	<p>It is kindly informed that only a commercial presentation of the crops grown naturally in the garden was made. Instructions were given to carry out the necessary activities to achieve the respective goals within the expected period.</p>	<p>Efforts should be made to achieve the objectives of the project effectively.</p>

3.6 Procurements

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) Although a procurement process shall strive for obtain maximum economic benefits to the organization as a result of incurring minimum costs and to obtain competitive advantages by</p>	<p>Accept. It is kindly informed that same supplier has been chosen due to the previous usage experience, uncertainty in the market, shortage of goods, price fluctuations, urgent completion of projects, insufficient time to re-quote etc.</p>	<p>The provisions of the procurement guidelines should be followed.</p>

providing fair and equal opportunities to interested parties as per paragraph 1.2 of the Procurement Guidelines, it had not been made reasonable efforts to achieve the above procurement objectives due to the selection of the one and only supplier who presented in 07 procurement activities worth Rs.2,932,751 in the year 2022 by the District Secretariat and 02 Divisional Secretariats.

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| <p>(b) The Passara Divisional Secretariat had spent Rs.1,867,600 for the Kithul - related production project under the Prosperity Production Village Program and had purchased 165 stainless steel pans and 16 flower-brushing knives without conforming to the specifications.</p> | <p>Although the prices were quoted according to the specifications, quality pans were procured due to shortage of market goods, rising prices, urgent completion of the project is needed etc. at the time of purchase. It is kindly informed that, when buying flower brushing knives, it has been accepted those knives due to the fact that stainless steel is a type of carbon steel and the handle is durable.</p> | <p>It should be act as per the provisions of the procurement guidelines and procure only the goods conforming to the prescribed specifications.</p> |
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3.7 Assets Management

Audit Observation

Two pepper drying machines with a cost of Rs.4,555,000 established on 20 and 21 May 2022 for white pepper production projects by Kandaketiya and Haldummulla Divisional Secretariats remained idle even by 31 March 2023.

Comment of the Accounting Officer Recommendation

It is informed that, this machinery will not be used during the period of pepper harvesting is not done and that the arrangements are being made to focus on alternative products that can be produced using the said machinery during those times.

Efforts should be made to utilize resources optimally.

3.8 Losses and Damage

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although the pensioner bearing pension No.21-1100013 of the Welimada Divisional Secretariat died on 31 October 2015, Rs.1,412,812 was credited to the bank account of the deceased pensioner until 30 June 2019 after his death due to the fact that the pension data system was not updated and, the amount has been received by his heirs. An amount of Rs.850,484 out of that had not been recovered by 31 December 2022.	Accept. As on 31.03.2023, Rs.562,328 has been recovered and the further amount to be recovered is Rs.850,484	Efforts should be made to update the data system without delay and to avoid overpayments.
(b) The cab owned by Ridhimaliyadda Divisional Secretariat had an accident on 29 July 2017 and Rs.2,500,000 out of the loss of Rs. 6,349,333 caused by it had been reimbursed by insurance. The loss of Rs.3,849,333 which was not reimbursed by the insurance as on 31 March 2023 had not been recovered from the responsible parties. The insurance compensation was kept in the deposit account and the vehicle was kept at the office premises without any repairs or proper disposal.	The prices called for repairs have been submitted to the Technical Evaluation Committee. It is kindly informed that after the completion of these repairs, the total amount will be paid after collecting the loss as per the recommendations of the inspection report.	It should be act as per the financial regulations and complete the investigations expeditiously and take steps to recover the loss.

- (c) After 08 years of accident of a cab belonging to the Uva Paranagama Divisional Secretariat, the related damages had been assessed as Rs.500,000 on 15 May 2019 by the Badulla District Assessor and although it has been recommended to recover the said loss from the responsible parties for the accident according to the inspection report under Section 104(4), the loss had not been recovered by 31 March 2023.
- Legal advice is sought regarding recovery of loss from the responsible person. After receiving the instructions, it will be act accordingly and submitted the evidence for the audit.
- It should be act as per financial regulations and recover the loss.

3.9 Management Weaknesses

The following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) A total of Rs.10,633,495 loans were given to 524 beneficiaries under the women's bureau loan program between 2012 and 2022 by 15 Divisional Secretariats Under the Apeksha Loan Scheme, and a total loan amount of Rs.1,984,537 was given to 218 beneficiaries under the revolving loan Scheme by 11 Divisional Secretariats, and a total of Rs.180,700 loan amount given by 03 Divisional Secretariats to 22 beneficiaries under the Women's Bureau Loan Program between 2012 and 2017 through the widow loan Scheme had not been recovered by the end of the year under review.	The beneficiaries have been informed to recover outstanding installments from the loans given to the beneficiaries. It is kindly informed that due to the unexpected drop in the earning power of these beneficiaries and the increase in the cost of living due to the covid-19 and the economic situation in the country, it has become difficult to collect these loan installments and we are proceeding to collect the relevant loan installments as scheduled.	The loan should be recovered within the stipulated time according to the terms of the loan agreement.

- (b) According to paragraph 3.2 of the Budget Circular No. 118 dated 11 October 2004 of the Director General of National Budget, if the officers are transferred to a Provincial Council, the relevant loan amount should be collected from the Provincial Council at once and if it is not possible to recover in that way, it should be collected in monthly installments. Nevertheless, loan balances of Rs.653,965 due for more than 05 years from 10 officials who worked in the Badulla District Secretariat and Divisional Secretariats and has transferred to the provincial council institutions had not been recovered by 31 December 2022.
- Audit queries were not answered.
- Loans should be recovered as per circular provisions.

4. Achievement of Sustainable Development Goals

Audit Observation	Comment of the Accounting Officer	Recommendation
A percentage of 85 percent to 95 percent of sustainable development goals such as creating food security, developing nutrition and promoting sustainable agriculture, ensuring the right to water and sanitation for all and sustainable water and sanitation management, securing healthy lives and promoting physical fitness for all age groups, all forms of poverty elimination in all places and environmental conservation had not been achieved in the year under review.	It is kindly informed that it was not possible to fulfill 85 to 95 percent of the sustainable development objectives such as construction of access roads, rural water supply, irrigation works, community infrastructure development and export agriculture works could not be fulfilled due to the failure in construction as a shortage of goods in the country, economic difficulties and fuel shortage.	Officers should be efficiently coordinate to achieve sustainable development objectives at optimum level.

5. Human Resource Management

There were 175 vacancies in 29 approved cadre posts for the District Secretariat Badulla and 15 Divisional Secretariats as on 31 December 2022.