

Head 279 - Kegalle District Secretariat

1. Financial Statements

1.1 Qualified Opinion

Head 279 - The audit of the financial statements of the District Secretariat of Kegalle for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, 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 Kegalle was issued to the Accounting Officer on 27 May 2024 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Accounting Officer on 27 May 2024 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report is submitted to Parliament in pursuance of provisions in the 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 of Kegalle as at 31 December 2023, 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 is 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 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 General'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 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 District Secretariat's 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 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) Property, Plant and Equipment

	Audit Observation	Comment of the Accounting Officer	Recommendation
(i)	The vehicle valuations in the financial statements had been understated by Rs. 109,348,000 compared to the government's assessment.	In accordance with the guidelines of the Director General of State Accounts, the revalued amount of accounted assets should not be updated in the Zigas computer system.	Accounts should be prepared accurately.
(ii)	The building valuations in the financial statements had been overstated by Rs. 498,547,787 compared to the government's assessment.	The Department of State Accounts has been informed to clarify the difference.	- Do -
(iii)	Equipment valued at Rs. 28,944,592, purchased for internet connections, had not been brought to account.	It was communicated to account for the relevant value by the accounts summary.	- Do -
(iv)	A land valued at Rs. 23,600,000, owned by the Urban Development Authority, had been capitalized.	Once the relevant details are received from the District Secretariat, Kandy, they can be submitted.	- Do -

(b) Lack of Evidenxce for Audit

Audit Observation	Comment of the Accounting Officer	Recommendation
Even though the lands of the Divisional Secretariat, Yatiyantota had been brought to account at Rs. 17,700,000, there were no confirmations of their ownership.	It has not been possible to ascertain the documents supporting the ownership.	The ownership of the assets should be confirmed.

2. Financial Review

2.1 Utilization of provisions made by other Ministries and Departments

Audit Observation	Comment of the Accounting Officer	Recommendation
Out of the provision amounting to Rs. 8,222,000 received for paddy purchasing in the Maha season of 2022/2023, a sum of Rs. 2,915,598 remained unspent. As it was possible to incur other expenses using this balance, Rs. 232,487 was spent on food, beverages, and entertainment, and Rs. 396,950 was spent on fuel, stationery, and travel expenses.	Since there was no need to incur transportation expenses, money remained unspent.	Optimal usage of provisions should be ensured.

2.2 Non-compliance with Laws, Rules and Regulations

	Observation		Comment of the Accounting Officer	Recommendation
	Reference to Laws, Rules and Regulations	Value	Non-compliance	
		Rs.		
(a)	Financial Regulations of the Democratic Socialist Republic of Sri Lanka			

(i)	1641	-	About 20 government vehicles had been parked without shelter on the premises of the District Secretary's official quarters.	Prompt action will be taken to construct a shelter.	Action should be taken in accordance with Financial Regulations.
(ii)	Public Circular No.01/2021 dated 29 September 2021.	Finance Rs.30,004,458	Nineteen contracts belonging to 04 Divisional Secretariats had been awarded to societies without selection by a committee consisting of two officers nominated by the Divisional Secretary.	The Divisional Secretaries concerned were instructed to rectify these deficiencies in the future.	Action should be taken in accordance with the Circular.

2.3 Deposit Balances

Audit Observation

Although more than five years had passed since crediting Rs. 9,303,465 received by 11 Divisional Secretariats for land acquisition to the deposit account, the acquisitions had not been completed.

Comment of the Accounting Officer

Money has been retained due to reasons such as pending court cases, money being deposited in court, and the non-completion of acquisitions.

Recommendation

Land acquisition activities should be completed expeditiously.

3. Operating Review

3.1 Failure to Discharge Functions

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) From among 1274 community based organizations in the district, 973 organizations had not taken measures to issue loans under the “ Arunalu Sahana” loan scheme.	Awareness regarding this matter will be raised during all Samurdhi meetings.	Due to the micro credit issue, these types of loans should be provided.
(b) Out of loans granted under the Samurdhi Isura loan scheme, the prescribed period for loans amounting to Rs. 2.895,224 had expired and the value of the bad debts was Rs. 15,154,541. There was no apparent arrangement to recover these loans.	The Corona pandemic and economic crisis that prevailed in the country have contributed to this situation. Consequently, loan defaults occurred, making it difficult to recover the loans properly.	Action should be taken to recover the loans and prevent bad debts.
(c) Out of the loans granted by the 45 Samurdhi banks in the district, the total bad debts stood at Rs. 303,340,941 as of 31 December 2023. Despite a 59 percent increase in bad debts in 2023 compared to 2022, there was no proper recovery plan for these debts.	- Do -	- Do -
(d) Details of 130 disabled pension beneficiaries in 10 Divisional Secretariats had not been reported to the respective Divisional Secretariat by the Grama Niladharees every three months, as required by paragraph 6.4 of the Grama Niladharee’s Manual on Pension Role.	It was noted to take steps to obtain this report through a format by every Divisional Secretariat.	Action should be taken in accordance with the instructions of the manual.
(e) Even though a new information system had been introduced to recover the overpayment of pensions, a sum of Rs. 8,892,859 excessively paid as pensions in the district further remained recoverable as at 31 December 2023.	The overpayment is being recovered in monthly instalments from the pensioner.	Action should be taken to prevent overpayment of pensions.

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| (f) | An officer from the National Child Protection Authority had not been attached to 04 Divisional Secretariats. In 2023, although there were 119 abused children, 2,155 vulnerable children, and 63 children not attending school in 06 Divisional Secretariats, provisions were made for only 02 out of 55 planned prepared for vulnerable children. Additionally, a data system had not been developed for this purpose. | The National Child Protection Authority has been notified regarding the attachment of officers. The concerned officers have been instructed to develop a data system. There are 36 security plans, and provisions are to be made in 2024 for the plans for which provisions were not received. | Officers should be attached to every Divisional Secretariat, and once the data system is prepared, plans for addressing vulnerability should be implemented. |
| (g) | Without being entered into a custodial agreement on behalf of the disabled pensioners in accordance with Circular No.07/2020 dated 11 June 2020 of the Director of Pensions, 03 Divisional Secretariats had made payments of Rs.5,160,711 to the disabled through the guardians. | It has been noted to identify incomplete files and complete them as expeditiously as possible. | Action should be taken in accordance with relevant circular. |
| (h) | As per the requirements of the Office for National Unity and Reconciliation, coexistence societies were to be established in each Grama Niladhari division. Nevertheless, 299 of such societies had not been established in the district. Out of 274 societies established, 125 societies had not been registered. | Due to the difficulties in gathering people in the divisions, establishment of societies had been delayed. There is also a delay in sending the registration certificate. | Coexistence societies should be established in each Grama Niladhari's division and those should be registered. |
| (i) | Although granting loans to impoverished women is the main objective of the project for the economic empowerment of widows and household women, loans amounting to Rs. 1,020,000 had been provided by only 05 Divisional Secretariats. | Provisions for the Widows Loan Programme have been made only for 05 Divisional Secretariat divisions. | Programme should be implemented encompassing the entire district. |
| (j) | Due to the Grama Niladarees' failure to promptly report the deaths of pensioners, a sum of Rs. 1,197,276 paid in respect of deceased pensioners in 05 Divisional Secretariat divisions remained recoverable. | Steps have been taken to instruct the Grama Niladharees. | Grama Niladharees should be instructed as per the Pensions Circular. |

(k) Even though objective of this programme was to provide nutrition allowance to the expectant mothers from the 16th week, the delay in receiving that allowance for 4193 expectant mothers in 09 Divisional Secretariat divisions had ranged from 17 to 34 weeks.	Delays in the submission of application has given rise to this issue.	This allowance should be provided expeditiously.
(l) Although 9 acres of land were acquired in the years 2014,2017 and 2021 as an urgent requirement to settle the people displaced due to the landslide in the Ruwanwella area, 39 of 102 blocks of the said land had not been distributed as yet. The inspections regarding the entitlements of these lands had not been conducted even by February 2024.	Arrangments have been made to conduct entitlement inspections on 20 May 2024.	Acquisitions should be completed.
(m) A sum of Rs. 156,315,710 paid by the Samurdhi banks of 04 Divisional Secretariat divisions has not been reimbursed as yet.	Information has not been received from the Divineguma Development Department and the Samurdhi Authority.	Action should be taken to carry out the reimbursement expeditiously.
(n) Although Rs. 1,745,000 had been spent to construct a food packing building in Bulathkohupitiya, that land had not been settled.	A letter of expression of interest has been obtained from the Lanka National Sarwodaya Sramadana Association.	Action should be taken to complete the acquisition prior to constructions.

3.2 Failure to Achieve Expected Output

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although 28 programmes had been implemented under the Saubhagya Production Villages Programme in the district during 2021 and 2022, with an expenditure of Rs. 64,159,400, the income of the	The observation is acknowledged. Activation methods are being implemented once again to increase income levels.	Action should be taken to increase income level by devising methodologies.

beneficiaries remained low, ranging from Rs.30,000 to less than Rs. 10,000 due to issues such as the increase in prices of raw materials and electricity, a decrease in demand, and a lack of modern equipment. Accordingly, the expected outcomes could not be achieved.

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| <p>(b) Out of 621 women's societies established in the district under the Women's Revolving Loan Scheme, 120 societies had become dysfunctional. Of the 21,468 members, only 92 members were provided with loans totaling Rs. 1,020,000 during the year 2023. Additionally, there was an outstanding loan balance of Rs. 604,317.</p> | <p>There is a preparedness to launch a prioritization programme for societies aimed at reactivating dysfunctional societies.</p> | <p>Loans should be provided to more members, and outstanding loans should be recovered.</p> |
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3.3 Failure to Achieve Expected Outcome

Audit Observation	Comment of the Accounting Officer	Recommendation
<p>(a) Financial assistance had been granted to construct new houses due to damage caused by a natural disaster in the Ruwanwella area in 2016. Nevertheless, Rs. 4,485,000 remains payable for the incomplete construction of 13 houses. Five of these houses are currently occupied by the recipients.</p>	<p>Since constructions had not been carried out adequately, remaining installments were not paid.</p>	<p>Beneficiaries should be persuaded to complete partly completed homes and action should be taken to settle people in these homes.</p>
<p>(b) Even though a physical fitness center building had been constructed at a cost of Rs.1,993,000 for the physical well-being of the staff of the Mawanella Divisional Secretariat, there was no plan for it and a significant part of the building remained unused.</p>	<p>The Divisional Secretary informed that a written training plan and a programme would be prepared.</p>	<p>Assets should not remain unused.</p>

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| (c) | Although homes were provided to the residents of high-risk areas in Bulathkohupitiya, many of them continued to reside in those high-risk areas. Consequently, 26 newly constructed homes, built at a cost of Rs.24,070,000, remained unused. The failure to demolish the high-risk homes contributed to this situation. Additionally, due to the partial completion of the new homes, the number of families continued to live in their high-risk homes was 18. | Having a freehold deed with no obligations to the beneficiary with the government is observed as the reason for all these incidents. | Assets should not remain unused and high risk homes should be demolished. |
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3.4 Abandonment of Project Without Completion

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Despite receiving provisions amounting to Rs. 1,519,301 for the Tourism Attractive Economic Crop Production Cluster Village Project in the Kegalle area, the project became dysfunctional due to a lack of necessary plants in the nurseries.	Since the plants were not available, the provisions were directed to the local potato and organic fertilizer production village	Maximum utilization of the provisions should be ensured.
(b) Although provisions of Rs. 2,562,500 had been received for purchasing a food packing machine in the Bulathkohupitiya Divisional Secretariat division, the task could not proceed due to the absence of a food packing machine matching the relevant specifications.	Mismatching the bid specifications with the expected specifications and exceeding the provision limit contributed to this situation.	- Do -
(c) Despite purchasing 2 printers worth Rs. 262,000 for the e-population registration program of the Divisional Secretariats, the project had not been implemented in 2023 due to a lack of computers.	Notwithstanding the deficiencies, this program is being successfully implemented in 11 Divisional Secretariats using the available resources.	- Do -

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| (d) | A sum of Rs. 61,029,229 had been spent on the construction of Kegalle City University. However, all construction was subsequently abandoned while still incomplete | The decision to not implement the City University was made by the relevant ministry. | Assrts should not remain unused. |
| (e) | A construction of the Hathnagala Tamil School in Dehiowita had been abandoned and Rs. 1,434,415 out of the received provision had been returned after spending Rs. 14,202. | Due to the withdrawal of the contractor and non-assignment of the task to another person owing to adverse weather condition, the provisions were returned. | Arrangements should be made to prevent the underutilization of provision. |

3.5 Delays in the Execution of Projects

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) For the construction of new district secretariat building, a sum of Rs. 243,993,402 had been spent from 2011 to 2023. However, the progress of the construction stood at 88 per cent, and the expected target could not be achieved as yet.	The majority of the expected objectives have been achieved to date, and action has been taken to request provisions for the remaining floors.	Assets should not remain unused.
(b) The number of families to be resettled due to high risk in the district from 2017 to 2023 was 727. Of these, 97 families had expressed their reluctance for the option to reside in an alternative place, while 274 families did not express any response. Out of the remaining 356 families, 186 had been provided with land blocks or already possessed land to construct houses, while no action had been taken to provide land to the remaining 170 families as of March 2024. Out of the provision amounting to Rs. 442,158,320 allocated from	Out of the 170 families mentioned in this paragraph, 29 families who had purchased land should be subtracted. The remaining 141 beneficiaries have not been included in any category due to their failure to make a firm decision regarding their selection from among the options given in this project. Provisions remain unspent due to not obtaining the next installments.	Action should be taken to complete settlement activities expeditiously.

2017 to 2023, only Rs. 255,677,591 had been spent.

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| (c) | Although a sum of Rs. 44,494,200 had been estimated for water projects in 22 lands where the displaced persons were resettled, the projects were not implemented. | These projects are being implemented by the Water Supply and Drainage Board of Kegalle. | Action should be taken to provide infrastructure for the displaced. |
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3.6 Projects without progress despite the release of funds.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although the remaining Rs.7,479,433 from the income generated from the anti-smoking and anti-drug flag programme should be used for the social welfare activities of the members of the community based societies, the money remained idle due to the absence of a plan.	It has been scheduled to implement the projects relating to the funds by preparing a plan and obtaining relevant approval.	Received money should be used for development activities.
(b) Out of the 130 societies established in the district under the Grama Shakti microfinance loan programme, 119 societies were inactive as of December 2023. It is observed that the programme has failed due to the idle balance of Rs. 60,004,996 in the microfinance account and in the accounts of all active and inactive societies.	It was informed to proceed with the future activities in accordance with the guidelines issued by the Saubhagya Development Bureau.	Arrangements should be made to activate the inactive societies and the dormant accounts.

3.7 Procurements

Audit Observation	Comment of the Accounting Officer	Recommendation
The matters such as appointment of an external officer for the Technical Evaluation Committee, obtaining the	All the Divisional Secretaries were informed to take this	Action should be taken in accordance with Government

Declaration of confidentiality, stating the rights of contractors in the draft contract document, notification that the bids should be sealed, signing bid opening record by the relevant members, preparation of total cost estimate, and not appointing the District Engineer and Technical Officers involved in the preparation of the estimate to the Technical Evaluation Committee as stipulated in Guidelines 2.8.3 (f) and 2.8.4 (d), 2.12, 5.4.1(a), 6.3.1(b), 6.3.6, 4.3.1 and 2.8.4, respectively, of the Government Procurement Guidelines had not been followed by most of the Divisional Secretariats.

matters into consideration in the future.

Procurement Guidelines.

3.8 Assets Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Contrary to the Guideline 2.3.1 (a) of the Government Procurement Guidelines, buildings worth Rs. 3,262,974 had been constructed without taking over the lands.	This land is proposed to be taken over by the Samurdhi Department.	Action should be taken in accordance with Government Procurement Guidelines.
(b) Although there were 107 Grama Niladharees' Offices on lands owned by the Government within the district, the ownership of those lands had not been taken over.	All the Divisional Secretaries were informed to take over the ownership of these lands.	Ownership of the lands should be taken over.
(c) Six buildings of the Ruwanwella Divisional Secretariat that had been constructed at a cost of Rs. 4,293,152 during the period from 2018 to 2022 remained unused even by the year 2023.	Although this matter has been informed to the Ministry of Home Affairs, provisions have not yet been allocated.	Assets should not remain unused.

3.9 Uneconomic Transaction

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) No action had been taken even by 31 December 2023 to distribute water from the Manahgalawatta Water Project constructed at a cost of Rs. 2,381,726 in the Bulathkohupitiya area during the year 2018.	An enquiry has been made from the National Community Water Supply Department in this regard.	Assets should not remain unused.
(b) Since the construction of water project started in Deewela Division of Kegalle during the year 2018 had been abandoned, the water tank constructed at a cost of Rs. 1,733,622 for the project remained unused.	The project activities have come to a standstill due to the lack of three-phase electricity and insufficient provisions.	- Do -
(c) Since partly completed 12 services centres in 08 Divisional Secretariats remained unused for more than two years, a sum of Rs. 4,119,021 spent thereon had become an uneconomic expenditure.	The relevant Divisional Secretaries have been notified to complete and use the buildings by securing provisions.	- Do -

3.10 Management Weaknesses

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although the official residence of the Deraniyagala Divisional Secretary remained risky, a sum of Rs. 1,942,177 had been spent on its internal repairs.	Relevant repairs to the official residence were carried out as it was essential.	Optimum use of the public finance should be ensured.
(b) Even though Rs. 20,915,697 had been paid for quarry dust and gravel during the construction of the Bulathkohupitiya Divisional Secretariat building, none of these materials had been measured.	The quarry dust and gravel brought to the site have been measured according to the excavated area of the land.	Log books should be maintained.

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| (c) | For the rental house provided to the Assistant Divisional Secretary of Ruwanwella, a sum of Rs. 264,272, or 10 percent of his salary, had not been recovered contrary to Sub-section 5.3.1 of Chapter XIX of the Establishments Code, and it had also not been disclosed in the accounts. | After obtaining approval from the Secretary to the Ministry, action can be taken to recover the amount in the future. | Action should be taken in accordance with the Establishments Code. |
| (d) | Without a written transfer in terms of Section 03 of the Land Grant (Special Provision) Act No. 43 of 1979, one acre of land was provided to a private party without charging tax, as per a Memorandum of Understanding entered into with the Divisional Secretary in March 2017. | It has not been possible to proceed with future activities until the amended Act is published in the gazette. Therefore, the Provincial Land Commissioner has been notified to recover at least an annual tax. | Action should be taken in accordance with the Act. |
| (e) | In the construction of new Divisional Secretariat Building of Bulathkohupitiya, a payment of Rs.881,611 had been made in excess of the contracted amount without a formal approval. Furthermore, additional works exceeding 10 per cent, valued at Rs. 3,654,768, had been carried out deviating from the procurement process. | Payment was made for less than the maximum amount, including the contingent amount. Furthermore, there was not a sufficient period of time to carry out procurement activities. | Action should be taken in accordance with the Procurement Guidelines. |
| (f) | A sum of Rs.12,067,174 had been paid for providing security services in 11 Divisional Secretariats along with the District Secretariat from May 2023 to April 2024. However, contrary to the agreement, a 24-hour roster was implemented instead of an 11-hour roster. | The company has verbally informed us that, upon agreement with the security company, they have to implement a 24-hour roster in certain instances to address the increase in cost of living. | Action should be taken in accordance with the agreement. |
| (g) | A payment of Rs.5,506,135 had been made for cleaning activities in 11 Divisional Secretariats and the District Secretariat. However, the | Services are provided in accordance with the agreement entered into with the institute. | Supervision should be conducted to ensure that the conditions of the |

conditions in the agreement, such as providing services until 5:00 p.m., carrying out cleaning services thrice a day, cleaning office partitions once a week, cleaning the premises, and reviewing progress with the heads of departments twice a month, had not been carried out.

agreement are followed.

4. Human Resource Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) One hundred and seventeen officers of 04 Divisional Secretariat were in the same station during the period from 1997 to 2018.	An arrangement is being made to provide transfers between the Divisional Secretariats to address this issue.	Action should be taken to implement transfers as per the requirements.
(b) There were 04 vacancies of Administrative Grama Niladharees in the district and Grama Niladharee positions in 99 divisions.	The Secretary to the Ministry of Home Affairs is the Appointing Authority of the Grama Niladharees and the authority to grant acting appointment has been vested in the District Secretary.	Action should be taken to fill vacancies in the future.
(c) There were 149 vacancies and 11 excess cadre in the District Secretariat and the Divisional Secretariats and 1286 Development Officers had been attached to unapproved positions.	Development Officers have been recruited by the Ministry of Public Administration on a government policy decision.	Necessary further actions should be taken to approve the relevant positions.
(d) Grama Niladharees appointed for 213 divisions out of 573 divisions in 11 Divisional Secretariat Divisions, are performing duties in the same division without being subjected to transfer orders,	The authority to implement transfers within a Divisional Secretariat Division has been vested in the relevant Divisional	Action should be taken to implement transfers as per the requirements.

including one officer in 2009, 2014, 2013 and 2016, 05 officers in 2017, 45 officers from 2018, 74 officers from 2019, 21 officers from 2020 and 70 officers from 2021.

Secretary and the Divisional Secretaries have been notified to pay their attention in this regard.