

## **Head 256 – Gampaha District Secretariat - 2024**

### **1. Financial Statements**

#### **1.1 Qualified Opinion**

Head 256 - The audit of the financial statements of the Gampaha District Secretariat for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Gampaha District Secretariat was issued to the Accounting Officer on 28 May 2025 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 06 June 2025 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, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a fair view in all materialties of the financial statements of the Gampaha District Secretariat for the year ended 31 December 2024 in accordance to the financial position, financial performance and cash flows, the basis of preparation of the financial statements mentioned in Note 1 of the financial statements.

#### **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 Responsibility Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### **1.3 Emphasis of Matter – Basis of the Preparation of Financial Statements**

It is drawn attention to Note 1 of the financial statements, which described the basis of the preparation of these financial statements. The financial statements have been prepared for the needs of the Gampaha District Secretariat, the Treasury and Parliament in accordance with Government Financial Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended only for the use of the Gampaha District Secretariat, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

#### **1.4 Responsibility 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 fair view in accordance with Government Financial Regulations 150 and 151 and the State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 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.

#### **1.5 Auditor's Responsibility 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 judgement 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 Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## 1.6 Comments on the Financial Statements

### 1.6.1 Accounting Deficiencies

#### (a) Recurrent Expenditures

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Instead of surcharge Rs. 118,181, which was the amount of cleaning bill for the month of December 2024, to the relevant expenditure account to set-off the over-paid amount of Rs. 141,055 as cleaning expenses for the period from 10 September 2024 to 30 November 2024 that had been deposited in the General Deposit Account.	The relevant amount has been retained due to issues in the agreement and further actions will be taken regarding the amount after the issue is solved.	Since the over-payment and the retaining for set-off are transactions made in the year under review, the retained amount should be surcharged to the expense account.
(ii) Although the amount of Rs. 334,711 spent on fitting 8 new tires to the two cabs used by the Biyagama Divisional Secretariat should have been accounted as recurrent expenses under the expenditure object code 256-1-1-0-1301, that expenditure had been accounted under the expenditure object code 256-1-1-0-2003 as capital assets rehabilitation and improvement expenses. Accordingly, capital expenditures were over-accounted by that amount and recurrent expenditures were under-accounted by that amount.	It is noted that provisions have been made from the expenditure object 256-1-1-0-2003 and the provisions have been released from the correct expenditure object in this year.	Action should be taken to account under the correct expenditure object code and an internal control system should be created to ensure that when accounting expenses.

**(b) Capital Expenditures**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>Due to that Rs. 82,142 had been spent to purchase a printer for the Social Services Division on 31 December 2024 and only the expenditure of Rs. 57,930 had been accounted as assets acquisitions, the value of computer equipment included under machinery and equipment was understated by Rs. 24,212.</p>	<p>The total value including the portion purchased under administrative expenses was accounted in February 2025.</p>	<p>The correct value of the asset should be adjusted in the financial statements.</p>

**(c) Property, Plant and Equipment**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>(i) The total closing balances of 06 categories of non-financial assets were Rs. 6,897,697,467 according to the financial statements as at 31 December 2023 and since the total opening balances in relation to the 06 asset categories as at 01 January 2024 in the Treasury printed SA-82 report was Rs. 2,096,080,707 as per the financial statements of the year under review, it was observed non-reconciliations of Rs. 4,801,616,760 between those balances, but disclosures were not made in the financial statements regarding these non-reconciliations.</p>	<p>The difference of the opening balance is a process that occurs in the computer system and action will be taken to correct by the Department of State Accounts in this year.</p>	<p>The reasons for the non-reconciliations should be checked and correct those discrepancies and confirm the correct balance of non-financial assets.</p>
<p>(ii) Although the purchase values of furniture and office equipment and machinery and plant during the year under review were Rs. 18,827,797 and Rs. 11,521,736 respectively as per the Treasury printed SA-82 report submitted with the financial statement, since those balances were Rs.</p>	<p>Necessary actions will be taken to prevent such situations in future.</p>	<p>-do-</p>

	17,946,182 and Rs. 13,852,972 according to the cash book ACA-2(ii), there were discrepancies of Rs. 881,615 and Rs. 2,331,236 respectively.		
(iii)	According to the Assets Management Circular No. 04/2018 dated 31 December 2018, discrepancies of Rs. 108,560,000 were observed between the assessed value of 36 assessed vehicles in the year 2024 and the values accounted in relation to those vehicles.	Since the relevant information in relation to account the values of those vehicles has not been received, the accounting of assets has not been updated and the relevant corrective actions will be done once the relevant information are received.	The reasons for the discrepancies should be checked and actions should be taken to correct those discrepancies.
(iv)	Double cabs were indicated under the jeep category under the passenger vehicle category of the District Secretariat and under the cargo vehicle category of all other Divisional Secretariats except the Divulapitiya Divisional Secretariat and the tractors and bowsers were mentioned under the agriculture vehicles by the District Secretariat and under the cargo vehicles by the Divulapitiya Divisional Secretariat. Furthermore, since the value of the lands on which 02 Sewa Piyas of the Dompe Divisional Secretariat were located was mentioned under buildings, there were instances where the assets were not correctly classified when reporting them in the reports of the non-financial assets.	Assets have been accounted according to the methodology used in accounting of assets from prior to the year 2018 and action will be taken to investigate about this matter and correct with issuing common instructions and 02 Sewa Piyas have been accounted as per information received by the Dompe Divisional Secretariat in the year 2022.	When accounting of non-financial assets, the correct classification should be followed and relevant corrections should be done.
(v)	Although the District Secretariat has the ownership of a bus and 3 double cabs, those vehicles had been used by other institutions and except double cab from that, the other vehicles had not been accounted as assets of the District Secretariat.	The details of these vehicles have been conformed at now and necessary actions are being taken to hand over the vehicles to the institutions currently using them.	Action should be taken to bring all vehicles to the District Secretary or formally hand over to the relevant institutions.

(vi)	<p>Due to that the value of a double cab owned and used by the District Secretariat worth Rs. 20,000,000 was not included in the report of non-financial assets, the value of the vehicles was under-stated by that value.</p>	<p>The vehicle bearing No. KW-7180 was in the custody of Planning Division under the Ministry of Home Affairs and actions are being taken to account.</p>	<p>The values of all vehicles belonging to the District Secretariat should be accounted.</p>
(vii)	<p>Although the total value of 3 vehicles of Rs. 14,700,000 used by the Negombo, Katana and Wattala Divisional Secretariats belonging to the Ministry of Home Affairs was included in the accounts of the District Secretariat, action had not been taken to take-over those vehicles even at the end of the year under review.</p>	<p>The necessary actions are being taken to take-over the ownership of vehicles to the District Secretary.</p>	<p>Actions should be taken to formally take-over vehicles, which are owned by other institutions and used by the District Secretary.</p>
(viii)	<p>138 Plots of land related to 10 Divisional Secretariats and 55 buildings related to 08 Divisional Secretariats had not been assessed and that value had not been disclosed in the financial statements.</p>	<p>Land and buildings that are to be further assessment will be assessed and accounted in future.</p>	<p>The values of all lands and buildings belonging to the District Secretariats or Divisional Secretariats should be accounted.</p>
(ix)	<p>According to the financial statements of 2024, the balance of un-completed work as at 31 December 2024 was Rs. 4,839,864,746 and that balance was Rs. 4,772,812,452 according to the expenditure reports received from the Accounts Division. Accordingly, there was an un-reconciled difference of Rs. 67,052,294.</p>	<p>The balance of un-completed work as at 31 December 2024 is Rs. 4,839,864,747 according to the financial statements and that is correct. But, the expenditure report received from the Accounts Division only includes the amount paid to the contract institution that constructed the District Secretariat Administrative Complex.</p>	<p>Non-reconciliations should be checked and done the appropriate corrections.</p>

(x) Although the values of each asset recorded in the non-financial assets records belonging to the District Secretariat and Divisional Secretariats had been accounted in previous years through journal entries, it was difficult to verify the accuracy of those asset values during the audit because that there was not maintain a supporting document file related to those journal entries by the offices.

The audit observation is correct. The relevant officers were instructed to maintain a file in this regard.

A supporting documents file related to journal entries should be maintained and submitted for audit.

**(d) Imprest Balance**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>According to the Treasury Operational Guidelines No. 06/2020 dated 04 November 2024, the relevant amount should be handed over to the branch of the bank which is maintained the official bank account and should be obtained the debit note to remit the balance of the cash book to the Treasury at the end of the year for the settlement of the imprest for the year 2024 on or before 03 January 2025. But, the Gampaha District Secretariat remitted the relevant money to the Treasury for the settlement of imprest of the year 2024 on 21 January 2024, with a delay of 18 days.</p>	<p>As it was observed after the settlement date of accounts that there was a balance of Rs. 3,000,000 in the imprest account as at 31 December 2024, immediately money had been remitted to the Treasury.</p>	<p>The balance of the cash book should be remitted to the treasury in or before the due date as per the guidelines.</p>

**(e) Non-maintenance of Registers and Books**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
<p>(i) The ledger provided by the Elders' Secretariat in relation to the Dompe Divisional Secretariat was updated only up to March 2024 and due to that the ledger was not updated in 07 months until the audited date of 20 November 2024, the number of beneficiaries who</p>	<p>Due to the transfer of the subject officer of the elderly allowances to another division, it was difficult to continuously update the documents.</p>	<p>The register should be updated and maintained and action should be taken against the officers who had fail to do accordingly.</p>

<p>had not received allowances for more than three consecutive months during those months had not been identified through the ledger.</p>	<p>(ii) According to paragraph 05 of State Accounts Guideline No. 03/2023 dated 07 November 2023, the loan registers of the members of the District Secretariat, Gampaha and Mirigama Divisional Secretariats had not balance and maintain properly according to the format (C.C.10).</p>	<p>Instructions were given to the officers of the Gampaha District Secretariat, Gampaha and Mirigama Divisional Secretariats regarding the maintaining of loan register of members with updating and it is currently being maintained correctly.</p>	<p>The loan register of members should be properly balanced, updated and maintained and action should be taken who had fail to do accordingly.</p>
<p>(iii) Vehicle log books had not been updated and maintained properly in accordance with the provisions of Financial Regulation 1645 (a) in accordance with the General Format 267 for the vehicle.</p>	<p>It had been informed to correct the deficiencies.</p>	<p>A vehicle log book should be maintained in accordance with the Financial regulations, with complete information regarding each vehicle.</p>	

## 2. 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 submitted to the audit are not consistent with the financial statements of the previous year as per the audit observation mentioned in paragraph 1.6.1 (c) (i) of this report.
- (b) The recommendations in paragraph 1.6.1 (c )(viii) of this report made by me on the financial statements of the preceding year had not been implemented.

### 3. Financial Review

#### 3.1 Expenditure Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Total provisions of Rs. 95,087,150 for 09 recurrent expenditure objects and one capital expenditure object had been transferred in accordance with Financial Regulation 66 and it was observed that the estimates had not been prepared as properly due to it was in a range between from 01 percent to 73 percent.	Non-increasing salary as expected and non-submission of bills as expected for overtime, maintenance expenses, postal expenses and buildings constructions.	Action should be taken to prepare accurate and realistic estimated as much as possible.
(b) Due to only Rs. 74,067,574 had been utilized out of the total net allocation of Rs. 110,600,000 provided for 17 recurrent expenditure objects and 02 capital expenditure objects, the savings were Rs. 36,532,426 and the range of savings had been from 17 percent to 99 percent from the net provision.	It has been mentioned the reasons such as decrease the expenses of traveling and fuel due to two elections were held during the year, efficient use of stationery, reduction of certain expenses, limitation of maintenance activities, dividing monthly bill charges among other institutions on the premises, reducing insurance premiums, managing expenses, applying for property loans by officers.	-do-
(c) Even after done transfers of F.R. 66 in relation to expenditure object No. 03, there were balances of allocations of more than 17 percent from the estimated allocations.	The decrease in postal expenses due to a decrease in letter transactions, failure to receive building construction bills as expected and the decrease in fuel expenses.	-do-

(d) A total net provision of Rs. 590.8 million was received during the year under review for the construction of the new office complex of the Gampaha District Secretariat and only Rs. 355.5 million from that had been spent. Accordingly, Rs. 235.2 million of 39.8 percent of the provisions had not been utilized.

All provisions had not been utilized due to non-submission of bills related to building constructions.

Action should be taken to get maximum advantages from the provisions allocated for a specific task.

### 3.2 Utilization of Provisions provided by Other Ministries and Departments

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Due to delay in notification of deaths, non-compliance with pension circulars and other reasons, the 13 Divisional Secretariats in the Gampaha district had paid over-payments of pensions amounting to Rs. 36,115,771 as at 31 December 2024. The requested information regarding the over-payment of pensions in relation to 09 Divisional Secretariats had not been submitted to the audit.	Answers had not been submitted.	A formal investigation should be conducted and action should be taken against the parties who made the over-payments and recovered the over-paid pensions.
(b) According to the Pension Circular No. 19/2006 dated 15 December 2006, a Grama Niladhari should inform the Divisional Secretariat within 07 days of the death of any pensioner in his division and although the Divisional Secretaries should take immediate action to obtain information related to the B73 report from the Death Registration Registrars and update the register of pension recipients relevant to their office in accordance with Public Administration Circular No. 02/2019 dated 30 May 2019, due to not done accordingly, pensions were paid into the pensioner's bank accounts even after his death and recover of that money had	Over-paid pensions are being recovered.	Action should be taken against the responsible officers who have not timely reported the information of deceased pensioners and updated their documents in accordance with the provisions of the circular and action should be taken to recover the over-paid pensions.

become a difficult task. Accordingly, due to the delay of inform about deaths, Rs. 6,117,119, Rs. 775,891, Rs. 249,891, Rs. 571,145 and Rs. 597,091 were to be recovered from the over-payments even at 31 December 2024 for 68,09,01,05 and 04 pensioners respectively in the Gampaha, Negombo, Attanagalla, Biyagama and Dompe Divisional Secretariats.

### 3.3 Certification to be done by the Accounting Officer

	<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a)	According to section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting officer and the Accounting Officer shall ensure that an effective internal control system is developed and maintained for the financial control of the District Secretariat and although the prior review of the effectiveness of the system should be conducted and necessary changes should be made accordingly to make the system effectively and such reviews should be made in writing and a copy should be submitted to the Auditor General, the statements such reviews had been conducted were not submitted to the audit.	Necessary action have been taken to strengthen and ensure the financial control and internal control system.	Action should be taken in accordance with the provisions of section 38 of the National Audit Act No. 19 of 2018.

### 3.4 Non-compliance to Laws, Rules and Regulations

	<b>Reference to Laws, Rules and Regulations</b>	<b>Non-compliance</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a)	Sections 4.2.2, 4.2.4, 4.2.5, 4.3, 4.4, 4.5, 4.6 and 6:3 of Chapter XXIV	The total loan balance of Rs. 704,357 to be recovered from 05 retired officers and Rs. 746,325 to be recovered	Actions are being taken to recover the retirement gratuity and death gratuity and it is charged	Action should be taken to recover the loan balance in accordance with the

of the from four deceased officers from the monthly provisions of the Establishment had not been recovered pensions as installments. Establishment Code. Code of the until end of the month of Democratic March 2025.  
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(b) Paragraph 3.1 of Fuel consumption check had not been done on 07 vehicles belonging to the District Secretariat. The fuel consumption check of pool vehicles was delayed due to election activities. Should be act in accordance with circulars.

(c) Section 10 of the Ministry of Home Affairs Circular No. 16/2020 dated 18 September 2020 According to the circular, only 52 offices out of 151 Grama Niladhari offices under the jurisdiction of the Attanagalla Divisional Secretariat had been checked and 51 offices from that were checked by the Administrative Grama Niladhari. The Divisional Secretary had not checked any Grama Niladhari office. The Administrative Grama Niladhari has checked 76 offices and the Assistant Divisional Secretary has checked until now and it is expected that the remaining offices will also be checked in future. As at least each Grama Niladhari office should be covered once every 4 months, action should be taken to divide as appropriate and checked by the Divisional Secretary, Assistant Divisional Secretary and Administrative Grama Niladhari.

(d) Ministry of Home Affairs Circular No. 10/2019 dated 04 April 2019 Although it is mandatory to hold general divisional meetings once a month regarding the Grama Niladhari, 08 Divisional Secretariats related to the Gampaha District jurisdiction had not held such meetings. Meetings could not be held in the year 2024 due to various reasons including the final stage activates of the census of population and housing, election activities, rice distribution to low-income earners and adverse weather conditions. Divisional meetings regarding Grama Niladhari should be held once a month.

(e)	State Ministry of Defense, Home Affairs and Disaster Management Circular No. 02/2021 dated 12 February 2021	Although District Coordination Committee meetings should be held monthly, the Gampaha District Secretariat had held only 07 and 04 District Coordination Committee meetings in the years of 2023 and 2024 respectively.	Audit observation is correct. The committee is held on the dates given by the Chairman of the District Coordination Committee and the number of meetings has decreased due to the 2024 election.	Arrangements should be made to hold District Coordination Committee meetings monthly.
(f)	Environmental Circular No. 01/2021 dated 02 January 2021	Although the District Environmental Committee should be held once every 02 months, the District Environmental Committee was held only once in the year 2023 and any meeting was not held in the year 2024.	An officer from the relevant ministry has been appointed as the convener of the District Environmental Committee and that officer should convene the committee.	The District Environmental Committee should be held once every 2 months.
(g)	Ministry of Agriculture Circular No. NFS/2021/01 dated 22 February 2021	Although the District Fertilizer Coordination Committee should be convened monthly, only 05 and 03 committees were held for the years 2023 and 2024 respectively.	Since the fertilizer programme is discussed in deeply at the District Agricultural Committee and seasonal meetings, it was not necessary to hold this committee meeting.	The District Fertilizer Coordination Committee should convened monthly as per the circular provisions.

### 3.5 Deposit Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although there were overdue balances of Rs. 137,751,747 as at 31 December 2024 in relation to 04 general deposit accounts of the District Secretariat, the necessary actions had not taken to get to the government revenue in accordance with Financial Regulations 570 and 571.	Rs. 35,409,918 has been settled from the balances of 03 general deposit accounts that are over 02 years and there is Rs. 4,418,000 that cannot be settled until the verdict is received and the remaining balances will be settled in future. Furthermore, due to ongoing litigation and land acquisition processes have not been completed, land deposits cannot be settled.	Actions should be taken properly and taken to the government revenue in accordance with Financial Regulations.

### **3.6 Operating Bank Accounts**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) 11 Cheques out of the un-presented cheques to the bank in relation to balance of Rs. 2,125,374 were not issued to the relevant parties even at 18 February 2025 as per the bank reconciliation statement as at 31 December 2024. 05 Cheques worth Rs. 284,473 that were not delivered to the payee due to non-receiving of goods, 2 cheques worth Rs. 123,972 that were not delivered to the payee due to non-receiving of bills, a cheque worth Rs. 1,367,775 that was not delivered to the payees until the goods were prepared for intended use, 3 cheques worth Rs. 349,154 that were notified but not presented for collection were in that.	Since the relevant goods and bills have been received and the goods have been prepared and delivered as suit for intended use, the relevant cheques have been delivered to the 11 payees.	Formal actions should be taken against the officers who were certified, approved the payments without complying the provisions of the Financial Regulations without providing goods and services.

## **4. Operational Review**

### **4.1 Planning**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) According to paragraph 03 of Public Finance Circular No. 02/2020 dated 28 August 2020, an annual action plan should be prepared to implement the approved budget estimates for each financial year and the relevant formats for that purpose were introduced under Guideline No. 12. Although the Gampaha District Secretariat has prepared an action plan for the year 2024, the updated organizational chart, the approved carder and details about the present staff, Time line of the Activity Plan for the relevant year and	Accept the audit observation. The points you have mentioned were prepared separately and not combined together as an annual action plan. The relevant officers were advised in this regard and the necessary corrections were made for the year 2025.	Actions should be taken to prepare the action plan as per the guidelines mentioned in the circular and formal actions should be taken against those parties who have not done accordingly.

output/ outcome of that activities, imprest necessity plan for the annual activities, annual procurement plan and the internal audit plan for the planned main development programmes, which should be included in the annual action plan in accordance with the provisions above circular, were not included therein.

#### 4.2 Non-performance of Duties

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) 52 Projects worth Rs. 27,725,079 out of the 173 projects approved under 06 programmes by the Biyagama Divisional Secretariat in the year 2024 had not been implemented.	It had not been implemented due to the inability to deliver goods within the stipulated time of 27 projects out of the 32 non-completed projects under the decentralized budget programme and due to the transfer of project under the Regional Development Programme to another division and non-appearance of community-based organizations in 19 projects under the Rural Road Development Programme.	Action should be taken against officers who have not taken proper action to implement relevant projects and a procedure should be prepared to implement all approved projects.

#### 4.3 Non-achievement of the Expected Outcome

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Rs. 8,607,956 was spent on activities such as purchasing raw material equipment etc. and training programmes for 36 beneficiaries under the Webodamulla Clay Production Village Project in the Mirigama Divisional Secretariat area under the Saubhagya	Beneficiaries do not use these ovens due to the high electricity consumption and have requested to obtain a solar panel system.	Relevant officers should provide formal supervision and guidance to achieve the desired objectives of implementing the project.

Production Village Project in the year 2021 and although two electric ovens worth Rs. 2,592,000 were purchased for baking decorative items, these electric ovens had not been used due to the many electric units required to operate them.

(b) Rs. 6,808,050 had been approved for the activities of purchasing raw materials, equipment etc. and training programmes for 31 beneficiaries under the Nalla Clay Brick Production Village Project in the Miigama Divisional Secretariat area under the Saubhagya Production Village Project in the year 2021 and the actual expense of that was Rs. 6,072,642. But only 17 are currently engaged in the industry out of these 31 beneficiaries and 14 beneficiaries have left from the industry due to various reasons and the amount of Rs. 1,949,320 given to them to prepare work sheds and brick covered sheds had become and inactive expense.

(c) The Gampaha Divisional Secretariat had approved an amount of Rs. 3,567,595 for the purchase of 13 canopy huts and plastic chairs from the remaining project money during the year 2024. But, 13 canopy huts had been purchased and the amount of Rs. 1,918,504 approved for the purchase of 1168 plastic chairs had not been utilized during the implementation of these projects. Accordingly, actions had not been done to achieve the desired objectives and performance through these projects.

(d) Goods worth Rs. 320,650 purchased for 03 projects in the year 2024 in relation to 11 types of goods had remained in

Manufacturers have left from the industry due to reasons such as difficulties in obtaining the raw materials required for the production of clay bricks as well as the high prices of raw materials, need to pay higher prices for firewood used for burning bricks, break-down the construction works due to economic crisis.

Answer had not been submitted.

Answer had not been submitted.

Action should be taken to achieve the expected objectives to be

the warehouse without being released to the relevant beneficiaries during the physical inspection of the warehouse premises of the Gampaha Divisional Secretariat on 01 July 2025. Accordingly, it was not possible to achieve the desired objectives and performance through these projects.

achieved by implementing the project and action should be taken against those parties who have not done accordingly.

#### 4.4 Abandoned Projects without Completion

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) There were 07 half-completed “Nila Sewana” buildings within the Mirigama Divisional Secretariat area and although the construction of these buildings had commenced in the year 2018, they had not been completed by the end of the year under review. The expenditure incurred yet was Rs. 1.4 million and the physical progress was 2 percent of this construction, which was the estimated value of Rs. 14 million.	Only the foundations of these buildings were completed and although the necessary provisions have been requested to complete the remaining work, provisions have not been received.	Further actions should be taken after considering whether it is economically viable to allocate further provisions for the construction of these buildings.
(b) 17 Projects initiated under the “Gama Samaga Pilisadara” programme in the year 2022 and incurred expenditure of Rs. 7,352,909 were abandoned in relation to the Dompe Divisional Secretariat. The physical progress of 13 projects out of that was less than 45 percent.	According to National Budget Circular No. 03/2022, projects that have reported minimum progress have been abandoned and 02 of these projects have now been completed.	Action should be taken against the officers who have not taken actions to complete projects on time and actions should be taken to complete the projects that have been abandoned by conducting a formal study.
(c) Rs. 401,229 was spent only out of the estimated provision of Rs. 1,200,000 to add a new part to community hall in 62 West Kongodamulla village and develop it as a multi-purpose building under the “Gama Samaga Pilisadara” programme in the year 2022. Although	An amount of Rs. 500,000 was approved in the year 2024, but the project could not be implemented.	Action should be taken to study the abandoned projects and complete them as that they can be used for useful task.

Rs. 500,000 had been approved under the decentralized budget programme in the year 2024 for this project, the construction work of which had not been completed due to insufficient provisions of money, the project had not been implemented due to the need to revise the estimate as per the request of the Rural Committee and the lack of time to carry out the project. The building, which had been under construction from more than two years, was being destroyed by weeds inside being exposed to the sun and rain.

(d) Rs. 298,958 was spent only out of the estimated provision of Rs. 1,200,000 for the addition of a part to the 95A, Kaluwarippuwa North Community Hall and develop as a Sewa Piyasa under the “Gama Samaga Pilisadara” Programme in the year 2022. The construction work for this project, which was not completed due to insufficient provisions of money, was funded in the year 2024 under the decentralized budget programme. Rs. 475,301 out of that was spent on constructing walls up to the roof level, but the work had not been completed to a usable state.

The project has been abandoned due to insufficient allocated provisions to complete the work. -do-

#### 4.5 Delays in Project Execution

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The amount allocated in the year 2024 for the design, supply and installation of solar panel systems at the Gampaha District Secretariat was Rs. 100 million. The contract was awarded on 07 June 2024 for a sum of Rs. 72,927,496 (excluding VAT) to the institute that submitted the lowest price for a	The installation of the solar panel system in the office building was delayed due to the 2024 presidential and parliamentary elections, as well as heavy rainfall.	Action should be taken to recover delay charges and complete the project immediately to achieve the desired objectives of the project.

production unit as per the call for quotations on 05 April 2024. Although the contract, which commenced on 25 June 2024, was to be completed on 25 September 2024, as per the agreement entered with the contractor on 25 June 2024, the completion date had been extended to 31 December 2024. But, the consultancy firm had issued a partial completion certificate with stating that only the solar panel design, supply and installation parts of this project, which had not yet been completed, were completed on 28 February 2025. Although the intended purpose of installing solar panel systems is to minimize electricity expenses, that project was unable to further reduce electricity expenses due to it had announced that will be taken time until 31 May 2025 by the Ceylon Electricity Board. Accordingly, this project, which was scheduled to be completed in September 2024, had not been completed even at May 2025 and action was not taken to recover the delay charges from the contractor due to the delay in the contract period of 02 months and it was not possible to achieve a reduction in monthly electricity expenses as expected.

#### **4.6 Non-progress Projects despite the Release of Money**

<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a) 152 Societies were established in the Grama Niladhari divisions of the 13 Divisional Secretariats of the Gampaha District during the period from the year 2017 to 31 December 2024 under the “Grama Shakthi Janatha Wiyapara” Programme and the provisions of Rs.	Action will be taken to cancel the registration of inactive societies that cannot longer be operated, to provide government funds owned by inactive societies to active societies and activate inactive	Action should be taken to either conduct a formal investigation and active the inactive societies or get government funds under the Act to the state

92,537,140 had been given for that. Only 19 of these societies were active until 31 December 2024 and the remaining 133 societies were inactive. These inactive Grama Shakthi societies has a cumulative total balance of Rs. 76,543,797, consisting with Rs. 67,569,003 in parent accounts and Rs. 8,974,794 in microfinance accounts. Furthermore, the expenses incurred for the registration of inactive societies and other expenses incurred for that purpose had also been inactive and it had not been possible to recover the loan balance of Rs. 2,122,759 from 3 Divisional Secretariats from the loans provided under this programme at the end of the year under review. Accordingly, it was not possible to obtain the expected benefits from this programme.

(b) 25 Beneficiaries were selected for the mushroom production project initiated in the Aluthgama Bogamuwa zone of the Gampaha Divisional Secretariat under the “Saubhagya Production Villages Programme” in the year 2024. But, only 12 out of that actively contributed to the project and 13 other beneficiaries had been selected instead of the remaining 13 without the recommendation of the Divisional Secretary and written evidence of the basis for their selection or the considered criteria was not submitted to the audit. Although the beneficiaries had entered into an agreement with the Divisional Secretary for a period of 05 years, three agreed beneficiaries had returned the received money and withdrawn from the project due to the non-selection of beneficiaries correctly.

Answers had not been submitted. Action should be taken to achieve objectives of the project.

Furthermore, this project could not be sustained due to reasons such as non-providing a mushroom house plan to the beneficiaries, sub standing of the provided cultivation bags, non-obtaining seeds from the proposed locations and polythene sealer machines not being handed over to the beneficiaries.

(c) 18 Beneficiaries were selected for the village chicken egg production project implemented in the Amunugoda zone of the Gampaha Divisional Secretariat with incurred expenditure of Rs. 1,096,500 under the “Saubhagya Production Villages Project” in the year 2024. But, only 08 beneficiaries actively contributed to the implementation of the project and instead of the remaining 11 beneficiaries, 11 other beneficiaries were selected without the recommendation of the Divisional Secretary and the written evidences were not submitted to the audit regarding the basis for selecting those beneficiaries or the factors considered in the selection or the reasons for the withdrawal of the initially selected beneficiaries. Furthermore, the project had not achieved its intended objectives due to reasons such as payment of the final installment of Rs. 105,000 to 6 beneficiaries without the assurance of the relevant authorities, selection of beneficiaries who do not have adequate facilities, the purchased chicks between 27-52 percent died within a short period of time, giving excess male animals that the standard quantity and non-receiving expected harvest of eggs.

Answers had not been submitted. Actions should be taken against the relevant parties with doing a formal investigation regarding the deficiencies and success the project with a proper supervision and a follow-up.

#### 4.7 Annual Performance Report

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to section 47(4)(a) of the Public Financial Management Act No. 44 of 2024, an annual performance report, including accounts and other financial statements, among other documents to fulfill the requirements specified in the relevant written laws and regulations made under that should be prepared itself by the budget entities not later than one hundred and eighty days after the end of each financial year in accordance with section 3(2)(a)(i) of the said Act and only information relevant to the District Secretariat were submitted during the preparation of annual performance report for the District Secretariat and information had not been included in the 13 Divisional Secretariats in the Gampaha District.	Accept the observations. Instructions were given to the relevant officers to include the work carried out by the Divisional Secretariats in preparation of the annual performance report.	According to the relevant Act, an annual performance report should be prepared covering all relevant Divisional Secretariats.
(b) The format of the Annual Performance Report was not in accordance with the Guideline No. 14 as per paragraph 12.2 of the Public Finance Circular No. 02/2020 dated 28 August 2020, which provided for the submission of the overall financial performance, details of training programmes and compliance report.	Relevant officers have been informed to prepare the performance report for the next year in accordance with the guidelines.	The performance report should be prepared in accordance with the circulars and relevant guidelines.

#### 4.8 Procurements

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) When purchasing Dhamma School equipment for the development projects of the Biyagama Divisional Secretariat, the Procurement Committee had	Clarification can be taken from the Technical Evaluation Committee, it was observed during sample testing that the	A formal investigation should be conducted to recover the losses incurred to the

decided to procure chairs at the second lowest price of Rs. 1,649 based on the recommendations of the Technical Evaluation Committee without paying quantitative reasons despite all other specifications were fulfilled by other institutions that offered the lowest price of Rs. 1,601 for a plastic chair.

(b) The Gampaha Divisional Secretariat had purchased 18 canopy huts worth Rs. 2,022,750 for 12 projects implemented in the year 2024. According to the 2024 register of Registered Suppliers, there were not registered suppliers for canopy huts and written information on how suppliers were selected for the call for quotations and how price calling letters were sent to suppliers was not submitted to the audit. Also, due to only one price was quoted for non-homogeneous items such as plastic chairs, canopy huts, sheet huts, library cupboards, cutting boards and whiteboards in this procurement, the opportunity to purchase quality goods at the lowest price was minimized during the procurement due to the inability to obtain prices from a large number of suppliers of homogeneous goods.

plastic chairs without handles from the second institute were in high quality and the first institute was marked as having higher quality due to printing errors.

government during the procurement process and action should be taken against the relevant parties.

Answers not been given.

Action should be taken against officers who work improperly and the selection of suppliers should be properly carried out.

#### 4.9 Assets Management

	<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a)	There were 09 unused official residences pertaining to 05 Divisional Secretariats at the end of the year under review. 02 Official residences and one official residence out of that in relation to the Attanagalla and Negombo Divisional Secretariats respectively were unusable and although one official	Approval has been requested to demolish the 02 official residences belonging to the Attanagalla Divisional Secretariat as they are in an unusable condition and it is being used to store goods due to insufficient space at the	Actions should be taken to repair and utilize the official residences that are in a repairable condition after conducting a formal inspection.

residence related to the Gamapaha Divisional Secretariat and 02 and 03 official residences related to the Biyagama and Dompe Divisional Secretariats respectively were in need of repair, actions had not been taken to repair it and use for effective work.

Negombo Divisional Secretariat. Estimates have been prepared for the development of the official residence of the Gampaha Divisional Secretariat and since the provisions are not sufficient to implement it in this year, it will be included in the estimates for next year and actions will be taken to repair and use the 05 official residences related to the Biyagama and Dompe Divisional Secretariats.

(b) It had not been possible to acquire the 6 perches of land and the building in the Kolabahena estate located in the Biyagama North Sewa Piyasa belonging to the Biyagama Divisional Secretariat and 10 perches of land in Lavulugahawaththa, where the Delgoda Nilasewana office was proposed to be built, and to assess its value by the end of the year under review.

Since it was built on the area reserved for public facilities, the public land had not been assessed, actions are being taken to purchase the land proposed for the Delgoda Nila Sewana office.

Assets should be formally acquired, assessed and accounted.

(c) Although Sewa Piyas should be constructed on government land owned by the District Secretary or Divisional Secretary as per the Circular No. 05/2021 dated 23 March 2021 of the State Ministry of Home Affairs, 12 Sewa Piyas of the Dompe Divisional secretariat were built on land received as personal donations and action had not been taken to acquire these lands to the government by the end of the year under review. Furthermore, the Mirigama Divisional Secretariat had 13 Sewa Piyas, which has only the ownership of the building was owned by the District Secretary, and 4 Sewa Piyas had been constructed for 3 Divisional Secretariats on lands not

Due to the lack of government-owned land in the Divisional Secretariat during the period when the construction of the Nila Sewana offices was initiated in the years of 2017 and 2018, the construction was carried out after obtaining the consent of the relevant institutions and forwarding the information to the Ministry of Home Affairs and action are being taken to take over the land.

Actions should be taken to take over those lands where Sewa Piyas have been built.

owned by the District Secretary or Divisional Secretary.

(d) Requests for land valuation had been submitted since the year 2022 and the Department of Valuation had repeatedly requested the submission of documents confirming the right to provide the value of valuation through letters dated 05 August 2024, 16 October 2024 and 01 November 2024. Accordingly, due to the failure of the Divisional Secretariats to submit documents confirming the ownership of the lands for many years, it had been impossible to obtain land valuation values and accordingly, it had not been accounted those values.

Action will be taken to account as soon as received the values of valuation after the documents and plans requested by the Department of Valuation are obtained from the Survey Department and submitted to the Department of Valuation and there are 98 lands to be further assessed.

Actions should be taken immediately to solve the ownership of the lands and assess and account those lands.

#### 4.10 Fraudulent Transactions

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the final investigation report done in accordance with Financial Regulation 104 (1) (b), it was recommended that Rs. 270,561 should be recovered equally from the Divisional Secretary, Accountant, Financial Assistant and Shroff regarding the disappearance of money from the safe at the Mahara Divisional Secretariat on 15 July 2014 and Although according to the recommendations and approval for the relevant levy given by the letter of the Secretary of the Ministry of Home Affairs dated 22 September 2020 and the order of the Secretary of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government dated 23 November 2023 regarding the recovery of losses, it was ordered that the loss of Rs.	An amount of Rs. 500,073 has been recovered till 31 April 2025 regarding the disappearance of money from the safe at the Mahara Divisional Secretariat.	Actions should be taken to recover the loss from the relevant officers without delay.

1,082,245 incurred to the government before 31 December 2023 and the departmental charge of 25 percent of the loss should be recovered equally from the responsible party for the fraud, only Rs. 500,073 had been recovered even at 30 April 2025.

(b) Rs. 2,696,304 had been paid as the pension of a person who received a pension from the Gampaha Divisional Secretariat and the Widow's and Orphan's Pension entitled to her for a period of about 05 years after the death of that pensioner. Due to the failure to temporarily suspend the pensions of pensioners who do not receive life certificates through Pension Circular No. 09/2014, pensions were paid irregularly from the year 2013 to 2016 despite the pensions beneficiary had not provided life certificate.

The overpayment was due to the delay in confirming the pensioner's death. A case has been filed in the High Court to recover this overpayment, As the case is still pending, the recovery of this loan has been delayed.

A formal investigation should be conducted and actions should be taken to recover the overpaid amount.

#### **4.11 Losses and Damages**

	<b>Audit Observation</b>	<b>Comments of the Accounting Officer</b>	<b>Recommendation</b>
(a)	An accident occurred when the driver lost control of the Mitsubishi cab was returning home from the residence of the Additional District Secretary, Rathmalwaththa, Pasyala on 06 October 2022 to get fuel and crashed into a telephone pole and a concrete pole. Although the repair expense related to that accident was Rs. 3,643,350, due to that the amount paid by the insurance was only Rs. 3,472,865, further actions had not been taken to recover the outstanding losses until the end of the year under review.	The cab has been repaired and a revised inspection panel has been appointed and the approval of the Ministry has been obtained to obtain the revised F.R. 104 report and it is expected that the revised F.R. 104 report will be provided in future after receiving the report of that committee.	Action should be taken to recover the loss in properly.

#### 4.12 Management Inefficiencies

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although a pension file should be maintained for each person to whom pensions are paid by the Divisional Secretariat as per the Public Administration Circular No. 07/2018, temporary files had been prepared and payments had been made for 05, 10 and 04 pensioners respectively at the Attanagalla, Dompe and Divulapitiya Divisional Secretariats, but approval for this had not been received from the Director General of Pensions even at May 2025. Furthermore, the Biyagama Divisional Secretariat had paid Rs. 704,246 during the year under review to 02 pensioners who did not have a pension file.	The temporary files of the Attanagalla and Dompe offices have been sent to the Department of Pensions for approval, replies have not been received yet and it has not been possible to obtain the necessary documents to approve the temporary files at the Divulapitiya Divisional Secretariat and further information regarding the two persons who do not have files has been requested from relevant institutions.	Actions should be taken to obtain formal approval for temporary pension files.
(b) An officer was suspended in the year 2008 for defrauding Rs. 5,608,336 or thereabouts by preparing fake pensions and preparing forged documents when working at the Mirigama and Divulapitiya Divisional Secretariats in or around the year 2005 and he had been reinstated under conditions on 16 October 2023. A formal disciplinary investigation had been done on 02 June 2023 and since it was stated that the evidence and documents provided by the officer conducting the disciplinary investigation were insufficient to prove the allegation and the necessary information had been provided for court purposes, information had been called from the court. But, it had not been able to identify the perpetrators of this fraud that occurred in the year 2008 and	Although a letter was sent on 16/10/2024 to seek the intervention of the legal division of the Ministry to obtain evidence documents, since responses were not received, a letter was sent on 28/04/2025 with inquiring the matter again.	The perpetrators should be identified and actions should be taken to recover the losses incurred to the government.

recovered the loss incurred to the government until May 2025.

(c) An excess of Rs. 181,901 had been paid due to the failure to stop the payment of pensions after the death of a pensioner in the year 2015 at the Mahara Divisional Secretariat. Although the District Secretariat had appointed the Financial Regulation 104 investigation committee on 20 August 2024 in this regard, the report had not been submitted even at May 2025.	The appointed committee is schedules to prepare the relevant report.	Action should be taken to act in accordance with its recommendations, obtain the report without delay and recover the overpaid money.
(d) According to the charge sheet issued to a Management Services Officer on 08 September 2022, approximately Rs. 1,360,600 of government money had been misused by fraudulently altering information when officer was working at the Negombo Divisional Secretariat. This officer has been suspended from work since 23 June 2020 due to this fraud and although a formal disciplinary investigation was initiated on 30 December 2022, the formal disciplinary investigation had not been completed and the necessary actions had not been taken to identify and recover the loss even at May 2025.	The formal disciplinary investigation had not yet been completed.	The formal disciplinary investigation should be completed immediately, the losses should be recovered and actions should be taken against the relevant parties.
(e) The death of a pensioner at the Kelaniya Divisional Secretariat occurred on 10 February 2016 and although the payment of pensions should have been stopped from that date, pensioned of Rs. 787,576 had been overpaid up to 31 July 2018 as not done accordingly. The committee was informed on 03 December 2024 to submit a formal report again after conducting an investigation in accordance with Financial Regulation 104 as the report submitted on 28 August 2024 was	The relevant report as per F.R. 104 has been forwarded to the Director General of Pensions for necessary further actions.	Actions should be taken to properly conduct the investigations and submit reports and recover the overpaid money and take action against the relevant parties.

incomplete. However, even though more than 05 years have passed since the overpayment, Rs. 621,576 of the overpayment still had to be recovered.

## 5. Non-achievement of Sustainable Development Goals

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the 2024 Performance Report, 11 Sustainable Development Goals had been identified for the Gampaha District Secretariat and 20 development goals were submitted to achieve these objectives. Out of that, progress was less than 50 percent in relation to 11 goals.	Accept the audit observation.	A formal procedure should be implemented to achieve the relevant targets to achieve the identified sustainable development goals.

## 6. Good Governance

### 6.1 Audit and Management Committee

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Although a Divisional Secretariat is required to hold 04 Regional Audit and Management Committee meetings during the year as per the Ministry of Home Affairs Circular No. 06/2018 dated 07 August 2018, only one committee meeting was held by 08 Divisional Secretariats during the year under review and it was observed that 04 Divisional Secretariats had held 02 committee meetings and one Divisional Secretariat had held 03 committee meetings.	Although the circular required one Regional Audit and Management Committee to be held per quarter, due to not a Chief Internal Auditor during the first quarter and due to election affairs during the third and fourth quarters, it was not possible to hold the Regional Audit and Management Committee meetings and it is planned to hold committee meetings in accordance with the relevant circulars in future.	According to the circular, a Divisional Secretariat should hold 04 Regional Audit and Management Committee meetings during the year.

## 7. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to the information submitted by the District Secretariat, the District Secretariat and its 13 Divisional Secretariats had an approved carder of 3414 and an actual staff was 3171 and there were 729 vacancies in relation to 16 categories of posts and an excess of 36 in relation to 02 categories of posts as at 31 December 2024.	The Ministry of Public Administration, Provincial Councils and Local Government website has been updated regarding vacancies and The Director General of Combines Services has been informed about the vacancies at the Divisional Secretariat level and the 64 Development Officers proposed by the Ministry of Home Affairs subject to approval of the posts by the Department of Management Services are included among the excess officers.	Action should be taken to analyze the need of staff and fill only the essential vacancies and balance the excess staff.
(b) Although transfers should be given to officers who have worked in same place of work for more than 05 years as per the terms of Public Administration Circular No. 18/2001 dated 22 August 2001, 587 officers of the Gampaha District Secretariat and 13 Divisional Secretariats had been worked between 06 to 31 years and 126 officers of other Ministries and Departments, who were attached, had been worked in the same office between 06 to 26 years.	The relevant lists are submitted annually to the Director general of Combined Services and the Secretary of the Ministry of Public Administration and actions are being taken in accordance with those orders.	Transfers should be given to officers who have worked at the same workplace for more than 05 years as per the circular.

(c) Although it is stated that an Acting Appointment should be made only as a temporarily remedy until a permanent appointment is made and if the position required the service of a full-time officer, a permanent appointment should be made without delay in terms of Section 13(3) of Chapter (ii) of the Establishment Code, 74 officers out of 78 officers who were appointed as acting were done duty on acting for a period ranging from 03 months to 06 years.

Since new recruitments are not done, these appointments have to be made on an acting basis. Actions should be taken in accordance with provisions of the Establishment Code.