

Head 207 – Department of Archaeology - 2024

1. Financial Statements

1.1 Qualified Opinion

Head 207- The audit of the financial statements of the Department of Archaeology 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 and notes to the financial statements, including material accounting policy information 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 Department of Archaeology 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 Department was issued to the Accounting Officer on 11 June 2025 in terms of Section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements of the Department of Archaeology year ended 31 December 2024 give a true and fair view on the financial position and its financial performance and cash flows and on all the material respects in compliance with the basis of preparation of the financial statements set out in Note 01 related to 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 Responsibilities 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 Preparation of Financial Statements

I draw attention to Note 1 to the financial statements which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the Department of Archaeology, General Treasury and Parliament in accordance with the Financial Regulations 150 and 151 and Public 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 Department of Archaeology, General Treasury and 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 preparing financial statements that give a true and fair view in all material respects in accordance with Financial Regulations 150 and 151 and Public Accounts Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025, and for determining such internal control as 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 Department 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 Department 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 Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional 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 Department'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 the 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 Comment on the Financial Statements

1.6.1 Accounting Deficiencies

(a) Reconciliation statement of the Public Officers' Advance Account

Audit Observation	Comments of the Accounting Officer	Recommendation
The total balance of the balance classification summary of the advance "B" account of the government officers as at 31 December 2024 was Rs.123,072,884 and the balance of the credit control account was Rs.123,397,072. Accordingly, a difference of Rs.324,188 was observed between those balances.	It was informed that there is a difference between the balances and that the difference is being gradually found, and a new committee will be appointed to investigate in this regard in the year 2025.	The reasons for the discrepancy between the balance classification summary of the Advance "B" Account and the balance of the Control Account should be identified and rectified

(b) Property plant and equipment

The following deficiencies were revealed in the accounting of property, plant and equipment.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) According to Section 1.3.1 of the Non-Financial Assets Valuation Guideline No. 04/2018 issued by the Office of the Comptroller General on 31 December 2018, It is mandatory to obtain a valuation for every vehicle once every 05 years, and the value should be included in the financial statements, but 11 vehicles out of the 42 vehicles owned by the Department were valued at Rs.58,375,000 in the year 2023 and 16 vehicles at Rs.136,500,000 in the year 2024, those valuation values had not been included in the 2024 financial statements. 15 vehicles	It was informed that the accounting of the assets owned by the department has not been carried out properly and these activities are currently being carried out in coordination	Evidence should be obtained to confirm the value of vehicles shown in the financial statements, and actions should be taken to account for all vehicles to which ownership has been transferred.

owned by the Department had not been valued with the for the year 2024. Furthermore, in the year Valuation 2024, Rs.35,525,000 had been included in the Department. financial statements as the value of the vehicles owned by the Department. According to the information submitted to the audit, the value of 08 vehicles mentioned in the financial statements had been identified as Rs.15,125,000, which included a cab belonging to the Presidential Secretariat that had not been transferred to the Department of Archaeology worth Rs.2,500,000. The Department had not identified the number and value of vehicles with vehicle numbers confirming the value of the remaining Rs.20,400,000 as at 26 September 2025. Accordingly, the audit did not have evidence as to whether all 42 vehicles owned by the Department had been accounted for.

- (ii) It has been stated that in accordance with Section 2.3 of the Non-Financial Asset Valuation Guidelines of the Asset Management Circular bearing No. 04/2018 issued on 31 December 2018, lands and buildings should be valued every 05 years, and in accordance with Section 8.2 of the state Accounts Guidelines bearing No. 06/2024 dated 16 December 2024, non-financial assets that are to be further reported should be properly identified and accounted for at cost or assessed value, and the lands and buildings of 15 regional offices and 98 zonal offices of the Department had not been valued and accounted for up to the end of the year under review.
- It was informed that the accounting of the assets owned by the department has not been carried out properly and these activities are currently being carried out in coordination with the Valuation Department.
- Actions should be taken to account for non-financial assets.

(c) Imprest Balance

Audit Observation	Comments of the Accounting Officer	Recommendation
In the statement of imprest accounts for the year 2024 in Form ACA – 03 shows zero balance as per the treasury books as at 31 December 2024 but the balance as per the treasury books (SA 70) was Rs.223,978, Accordingly there was a difference of Rs.223,978.	The clerk had been informed that it was an error.	Financial statements should be prepared accurately.

That difference was remitted in Form ACA – 03. but was not recorded accordingly, though it should also be mentioned under the cash balance as at 31 December 2024, which is not shown in the treasury books.

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

Reference to paragraphs of the preceding year report	Recommendation that was not implemented	Paragraph reference in this report
1.6.1 (a)	The difference between the individual balance register and the credit control account should be identified and resolved.	1.6.1 (a)

3. Financial Review

3.1 Management of Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The total net allocation of 04 recurrent expenditure codes was Rs.18,000,000, the expenditure was Rs.9,436,901 and that remained allocation was Rs.8,563,099. The remained had taken a range from 42 percent to 79 percent of the net allocation.	Agreed. It was stated that the reasons for the differences in the financial statements A.C. A. 2 (ii) have been given.	Estimates should be prepared with proper study.

- (b) The total net allocation for the three capital expenditure codes was Rs.28,000,000, with expenditure of Rs.12,695,587 and the remained allocation of Rs.15,304,413. That remained had ranged from 32 percent to 74 percent of the net allocation. Agreed. It was stated that the reasons for the differences in the financial statements A.C. A. 2 (ii) have been given. Estimates should be prepared with proper study.
- (c) The total allocation of Rs.500,000 allocated under the expenditure code 207-1-1-0-1508-0/11 was remained. Transfers - 207-1-1-0-1508-0/11, It was informed that no expenditure had been incurred under this expenditure code. Estimates should be prepared with proper study.

3.2 Deposit Balances

Audit Observation	Comments of the Accounting Officer	Recommendation
Action had not been taken in accordance with Financial Regulations 570 and 571 regarding deposits of Rs.33,052,742 over 02 years relating to 07 deposit accounts belonging to the Department.	A portion of the deposits were credited to the state revenue by 31 December 2023. While there was not enough time to settle the balances of previous years in the year 2024, it was informed that such deposit balances were expected to be settled before the end of the year 2025.	Actions should be taken in accordance with Financial Regulations 570 and 571.

4. Operational Review

4.1 Vision and Mission

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the objectives of the establishment of the Department of Archaeology included the protection of the entire archaeological heritage and the documentation of the	The Epigraphy and Numismatics Division has copied 275 inscriptions from 01 January 2019 to 30 September 2024, 53 inscriptions have been	The work of indexing the inscriptions should be carried out expeditiously.

archaeological heritage, 110 printed and published, out of the 275 inscriptions scattered throughout the island while the remaining 112 had not been copied, read and inscriptions have been published from 01 January published in the final 2019 to 30 September 2024, project report. It was also and Rs.2,166,780 had been informed that the remaining spent from 2019 to 30 110 inscriptions of the September 2024 on copying above-mentioned copied inscriptions. While indexing inscriptions are scheduled the inscriptions scattered to be read and completed in throughout the island is a the year 2025.

timely need, the task of indexing the inscriptions had not been identified as a priority task that should be carried out expeditiously to prevent the destruction of these inscriptions.

4.2 Planning

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The Department had implemented 33 projects worth Rs.17 million in the year 2024 without including them in the approved action plan. After the end of the year 2024, the action plan along with those projects was revised and submitted to the Secretary of the Ministry for approval on 15 January 2025, and the revised procurement plan for 2024 was approved by the Secretary of the Ministry on 17 February 2025.	Agreed.	Amendments to the action plan should be made at the relevant time and approvals should be obtained immediately.
(b) The Procurement Plan for the year 2024 submitted to the audit on 05 February 2024 had not been approved by the Secretary to the Ministry, and the revised Procurement Plan had been approved on 17	Agreed.	Amendments to the procurement plan should be approved at the relevant time.

February 2025. Furthermore, goods worth Rs.2,195,000 that were scheduled to be purchased according to the Procurement Plan prepared before the 2024 revision had not been purchased, and goods worth Rs.2,421,859 had been purchased according to the revised Procurement Plan. Accordingly, the Procurement Plan had been revised and approval had been obtained after the purchases were made without obtaining the approval of the Secretary to the Ministry at the relevant time for the changes made in the Procurement Plan.

4.3 Non- performance of Functions

The following observations were made.

	Audit Observation	Comments of the Accounting Officer	Recommendation
(a)	The Department had expected to implement 512 projects in accordance with the 2024 Action Plan, but out of these, 42 projects worth Rs.24.95 million had not been implemented. Furthermore, approval had not been obtained from the Secretary to the Ministry for amendments to the Action Plan when transferring the relevant provisions to a new project instead of a project for which provisions were allocated and included in the Action Plan.	Agreed.	Work should be carried out in accordance with the annual action plan, and relevant approvals should be obtained when transferring an allocated allocation to a new project.
(b)	Although it was stated that it was necessary to introduce a Procedure Manual for the accounting process of local grants in accordance with the Department of State Accounts No. SA/MAA/GRG/01 paragraph	The system for accounting for local grants had not been implemented in the department, and the need and nature of local grants were identified, and discussions were held with	A code of procedures for accounting for local grants should be prepared as per the instructions of the Department of State Accounts.

04 letter dated 18 July 2024, the Treasury, and actions had not been taken for accordingly, local grants this even as at 31 December received in cash were being 2024. formally recorded currently. Discussions were being held with the Treasury regarding the accounting of receipt of goods and materials, and it was informed that it was expected to introduce the Code of Procedure after accounting for.

- (c) After carrying out the field inspections by the Director of Architectural Conservation, a report had not been submitted to the Director General of Archaeology containing details of the status of the conservation project on the date of inspection, the instructions given in relation thereto and the conservation work carried out. It was informed that instructions have been given to submit a report to the Director General of Archaeology detailing the status of the project, the instructions given in relation to it and the conservation work carried out in future. It should be included in the list of duties that a report containing the advice given during the field inspection and the conservation work carried out should be submitted to the Director General of Archaeology.

4.4 Non-achievement of expected Output Level

Audit Observation	Comments of the Accounting Officer	Recommendation
In the letter D.Arch/DG/3-13 (2025) dated 28 March 2025 of the Director General of Archaeology, it was stated that after the roof conservation of the Paramakanda Cave Temple, it had not been properly conserved as rainwater was seeping into the cave temple, instructions were not given by the Director of Architecture and the Assistant Director, that proper supervision had not been carried out by the heads of departments for this estimate, and the monument of the Paramakanda Cave Temple had	The site was scheduled to be inspected on 06/05-09-2024 but due to the postal voting for the presidential election and the holding of the Archaeological Advisory Council, the Director (Architecture) did not have the opportunity to do so. After the roof of the Paramakanda Cave Temple was preserved, a roof sheet was used as a temporary solution to prevent rainwater from leaking into the cave temple. The former Director General had also inspected this site and given instructions to the Director (Architecture). It was	Work should be carried out with proper supervision.

been damaged. Rs.2,430,184 informed that steps would be had been spent on the roof taken to inspect and complete conservation and this this work in the future. expenditure had become uneconomical due to lack of proper supervision.

4.5 Delays in project implementation

Audit Observation	Comments of the Accounting Officer	Recommendation
There were 46 projects that showed a physical performance of less than 50 percent in the year 2024 and although Rs.61.91 million had been allocated for these projects, only Rs.41.79 million of that money had been spent. Also, 22 projects for which Rs.31.52 million had been allocated had not been implemented during the year.	Accordingly, the remaining is Rs.117.29 million. it was 31 percent of the total net provision and agreed with that.	The allocations received during the year should be spent effectively.

4.6 Assets Management

Audit Observation	Comments of the Accounting Officer	Recommendation
The number of vehicles to be deployed at the head office and the 15 regional offices of the Department had not been clearly identified and evaluated in order to carry out the functions of establishing the department, protecting and maintaining the archaeological heritage, conducting research on all aspects of the archaeological heritage, especially the prehistoric, protohistoric, archaic, middle and post-historic periods and general or specific theories and practices, educating the public about the archaeological heritage, preparing documents on the archaeological heritage, and conducting damage assessments on the archaeological heritage, as stated in Section 10 of the Antiquities (Amendment) Act No. 24 of 1998.	Agreed. It is observed that it is appropriate to submit to a special committee and obtain recommendations on the types and number of vehicles that this department should have, considering the current number of vehicles in the department, the condition and nature of those vehicles, and the requirements related to the duties of the department. Accordingly, it was informed that the relevant departmental committee is scheduled to be established in the future.	The number of vehicles required to fulfill the objectives of establishing the department should be identified.

4.7 Losses and Damage

Audit Observation	Comments of the Accounting Officer	Recommendation
The value of the losses related to the 11 vehicle accidents that occurred from 09 October 2018 to 30 September 2024 is Rs.6,520,620 and action had not been taken in accordance with Financial Regulation 104 regarding that.	Inquiry boards have been appointed in accordance with Financial Regulation 104 for vehicle accidents for which final reports have not been submitted in accordance with Financial Regulation 104, and it was informed that further action will be taken promptly after the relevant reports are submitted by those boards.	Action should be taken in accordance with Financial Regulation 104.

4.8 Management Weaknesses

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Out of the total loan balances of Rs.5,031,312 due from employees and officers who are not currently in the service of the Department due to death, retirement, interdiction and leaving the service, the total balances for more than 05 years were Rs.1,413,619. No action had been taken to recover these long-standing outstanding loan balances.	The Director General of Pensions has been informed through a letter to recover the outstanding loan balances of these officer from pension. A committee has been appointed within the department to recover the outstanding loan balances of officers who have left the service and it was informed that further steps are being taken by that committee to find out the relevant information.	Action should be taken in accordance with Sections 4.2.5, 4.4, 4.5.5 and 4.6 of Chapter XXIV of the Establishments Code.
(b) The fingerprint machines operating in the 15 regional offices of the department had not been connected to a data system at the head office so that the attendance of officers at the regional offices could be checked from the head office. Although the regional assistant directors had informed the head office of the need to deploy fingerprint machines at 25 locations including regional offices, zonal offices, regional museums and other archaeological sites, no action	The reporting and exit times of officers are monitored by Assistant Directors. It was reported that some Zonal Offices do not have fingerprint machines due to insufficient funds to purchase new fingerprint machines.	Fingerprint machines should be used to accurately record the arrivals and departures.

had been taken regarding this.

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| <p>(c) No steps had been taken to repair the inoperative fingerprint machines at 21 locations including Zonal Offices, Museums, Regional Archaeological Offices and Archaeological Sites, and more than a year had passed since the fingerprint machines belonging to the archaeological sites of Galle Fort Special Zone, Hikkaduwa Zone and Matara Star Fort Museum were handed over to the relevant service institution for repair, but they had not been made operational. Furthermore, service agreements had not been signed for the fingerprint machines installed at the Head Office, Ampara Office and 03 Zonal Offices related to that, that is Western Office, Kotte Museum and Udugampala Zonal Office for the year 2024.</p> | <p>It was informed that the Regional Assistant Directors have instructed the Zonal Officers and other officers of the relevant Regional Offices to maintain up-to-date records related to attendance, departure and leave.</p> | <p>The inoperative fingerprint machines need to be repaired and actions should be taken to enter into service agreements.</p> |
| <p>(d) The outstanding amount of Rs.110,793 due to Sri Lanka Telecom for the month of September 2024 had not been paid and it was observed that this outstanding balance had existed since before the year 2019. Although connections had been provided for 04 direct telephones in the department, the telephones for those numbers had not been installed, and an amount of Rs.262,258 had been paid as monthly fixed charges from the year 2019 to the year 2024. No action had been taken in this regard and the fixed charges had been continuously paid.</p> | <p>It was informed that the relevant actions are being taken to pay the bills properly.</p> | <p>The outstanding bills should be settled promptly and actions should be taken to resolve existing problems.</p> |
| <p>(e) Although three officers were trained by the Ministry of Finance on the implementation of the ITMIS system</p> | <p>No comments were given.</p> | <p>The ITMIS system should be implemented within</p> |

introduced in August 2023, it was observed that the ITMIS system was not being implemented in the department due to the system crashing and slowing down when many people tried to connect at the same time due to insufficient data, even though they were required to be connected to the internet continuously after the 20th of every month.

the department.

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| (f) | <p>The Department's Chief Internal Auditor had conducted an investigation into the rental of houses by a group of officials of the Department of Archaeology for accommodation for the Pahiyangala Archaeological Cave Exploration in November 2023 and had forwarded a confidential investigation report with recommendations to the Director General. The Director General of Archaeology had appointed the preliminary Investigation Committee on 14 January 2024 and had reappointed the committees on three occasions. Although a final preliminary Investigation Board had been appointed by the Director General of Archaeology on 17 February 2025, the work of the preliminary investigation had not been completed.</p> | <p>The preliminary investigation committee in this regard was appointed on 14 January 2024 and the committees have been reappointed on three occasions since then. It was informed that the final committee had been appointed on 17 February 2025.</p> | <p>The preliminary investigation should be completed promptly.</p> |
| (g) | <p>Regarding the reporting of unauthorized excavations to the Department of Archaeology, it was stated in paragraph 5.1.3 of the Code of Procedure of the Exploration and Documentation Division that upon receipt of the message, should act jointly with the Antiquities Protection Police Division in Province, and in accordance with paragraph 5.1.4 thereof, the incident site should be inspected within 02</p> | <p>It was informed that there was a delay in inspecting and submitting reports on unauthorized excavations due to the fact that the excavations were carried out in forested areas without any road facilities, the lack of transport facilities for archaeological officers to inspect the sites with the relevant police officers, the frequent breakdowns of the cabs available in the department, the need to cover a large amount of duties, and the lack of sufficient fuel.</p> | <p>Actions should be taken to promptly obtain reports on unauthorized excavations.</p> |

days and the information should be reported using stone format 19, and the stone format 19 should be forwarded to the Exploration and Documentation Division of the Head Office within 03 days. Accordingly, although the relevant incident should be reported to the Head Office within 05 days, according to the sample inspection carried out, such action had not been taken in relation to 08 unauthorized excavations.

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| (h) | The 2022 Site Development Plan for essential construction with the aim of opening the Thonigala Archaeological Site for public display had not been implemented. | Although this development plan was approved on 07 February 2022, it has not been implemented due to non-receipt of the expected provisions. The Bauddhaloka Foundation has verbally agreed to sponsor the implementation of the plan in the year 2026. Accordingly, future work is expected to be carried out. It was also informed that a covered roof will be constructed for the Thonigala inscription in the year 2025 and it is expected to be opened to tourists. | Planned actions should be taken to protect archaeological sites and monuments. |
| (i) | The Arippu Fort, spread over an area of 0.4465 hectares, located in Mukkariputtura village, Arippu East Grama Niladhari Division, Musali Divisional Secretariat Division, Mannar District, which has source evidence that it was built by the Portuguese and later renovated by the Dutch, was declared as an ancient/protected monument by Gazette Notification No. 1823/73 dated 16 August 2013, but no archaeological work had been carried out until 31 December 2024. | Agreed. | Archaeological sites should be protected in accordance with the Act, Gazette Notifications, Internal Procedures and Internal Circulars. |
| (j) | The 160 cm long and 61 cm wide tablet located in the Murunkan Hospital premises in the Murunkan Grama Niladhari Division of the Nanattan Divisional Secretariat in the Mannar District is believed that it | On 22 April 2025, the Director General of Archaeology had made a written request to the Chief Secretary of the Northern Province to provide the necessary intervention for the construction of the security fence and copies of the letter had | Actions should be taken to protect archaeological monuments in accordance with the provisions of the Act. |

was belonged to the 2nd-3rd centuries AD. The tablet, which has faded non-Brahminic characters, was declared an ancient/protected monument by the Gazette No. 1868 dated 20 June 2014, but it was observed that the letters had faded and remained unprotected due to the use of it by hospital employees for seating.

also been sent to the Regional Director of Health Services, Medical Superintendent (Murunkan). The Regional Assistant Director had inquired and it was reported that this matter had also been discussed at the District Coordination Committee meeting held on 28 May 2025. Accordingly, it is reported that the task of issuing recommendations for the construction of the security fence had been assigned to the Director of Health Services, Mannar. However, it was informed that due to the lack of agreement between the above-mentioned parties, the construction of the security fence had not been carried out so far.

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| <p>(k) The premises containing small stupas at the Kandarodai (Kandurugoda) Archaeological Site were flooded with rainwater, and the Hume pipes purchased at a cost of Rs.67,000 based on the estimate of Rs.534,150 submitted in 2016 to install a pipe system to drain rainwater in the premises containing preserved stupa fragments, which were deteriorating due to the filling of rainwater, had been piled up in the premises.</p> | <p>Due to the objection of the Divisional Secretary to the laying of the Hume pipes, the installation of the Hume pipes has become problematic. The Department is investigating the possibility of using these Hume pipes for other purposes and it was informed that these pipes are expected to be used for other purposes promptly.</p> | <p>Purchased Hume pipes should be promptly used for another purpose.</p> |
| <p>(l) Since 377,000 engineering bricks acquired by the Department of Archaeology for the conservation of the Dighavapi pagoda in 2013-2014 were purchased without proper technical reports, the Commission to Investigate Allegations of Bribery or Corruption has not conducted an investigation into them and has not given a final decision on the matter. As a result, the large bricks, which had been deteriorating due to weather changes, had been separated into several piles and piled up in the Salapathala courtyard and sand courtyard surrounding the pagoda</p> | <p>Although the Commission to Investigate Bribery and Corruption has filed a case in this regard, it was informed that the proceedings have not been completed yet.</p> | <p>The necessary actions should be taken promptly to resolve the problem.</p> |

over 12 years.

- (m) Only initial exploration activities had been carried out at many archaeological sites in the Northern Province, and no steps had been taken to implement the relevant future archaeological activities through a comprehensive exploration. Thus, comprehensive exploration had been carried out for only 05 out of 479 archaeological sites identified in the Northern Province.
- The existence of ethnic issues in the Northern Province and the current crisis situation regarding archaeological lands hindered the formulation of methods for conducting comprehensive explorations. Especially due to the decisions given by the courts for certain archaeological sites (such as Kurundi Viharaya, Vedikkinarimalai, Gurukanda), archaeological officers did not have the opportunity to enter into them and after discussing this at length, a plan has been made to implement comprehensive explorations in the next three years (2026 - 2028) starting from the year 2026. It was also informed that comprehensive explorations will be carried out in the North and East in the 5-year development plan implemented by the Department from the year 2026.
- Extensive exploration activities should be planned and Work should be carried out according to the plan.
- (n) According to the cooperation agreement between the Disaster Management Center, the Central Environment Authority and the Department of Archaeology Under the financial and technical support provided by the United Nations Development Program in 2010, Archeology Regional Offices were established in the Northern Province and initial exploration of archaeological sites was started in 2018. By July 2023, the ownership of 252 archaeological sites out of a total of 479 identified archaeological sites in the Northern Province had not been taken over by using the boundary posts to publish them in the gazette even as at 31 August 2025.
- Many lands with archaeological evidence in the North Eastern Province are in the possession of individuals. The Department has no right to take over the ownership of such lands, and when converting places without land issues into archaeological reserves and monuments, a formal and complete report on the site should be prepared. However, it was informed that there have been delays in preparing reports in Sinhala due to the shortage of Sinhala officials in the North Eastern Province.
- In accordance with the provisions of the Antiquities Ordinance No. 09 of 1940, as amended by the Antiquities Amendment Act No. 24 of 1998, the ownership of archaeological sites should be taken over using boundary posts and publish them in the gazette.

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| (o) | <p>The stupa mounds at the identified archaeological sites of Nagathambaran, Vavunikulam, Sivapuram Srimale Temple, had already been completely flattened to the ground by now and other religious places were built on top of the stupa mounds of those places and also at the archaeological sites of Nedunkeni Shiva Nagar, Kulamurippu, Koddiamalai.</p> | <p>For this, information has been requested from the Vavuniya Regional Office and it was informed that the response will be forwarded to the audit as soon as it is received.</p> | <p>Antiquities should be protected in accordance with the provisions of the Antiquities Ordinance No. 09 of 1940 as amended by the Antiquities Amendment Act No. 24 of 1998, and arrangements should be made to obtain the support of the Ministry of Defense where necessary.</p> |
| (p) | <p>Vedickinarimalai Archaeological Site in Northern Province, Nelukkulama, Monuments in Kimbulagala Nandimithragama Archaeological Site, Nedunkeni Shivanagar Archaeological Site, Samalankulam Archaeological Site in Samalankulam Divisional Secretariat Area, Mathota Port city and the Thonigala archaeological site, which has been declared as a protected monuments by Gazette No. 1553 dated 06 June 2008, the relevant boundaries have not been identified and gazetted as an archaeological reserves or monuments until now.</p> | <p>Requests were made to the Vavuniya Divisional Secretary on 26 March 2024 to issue survey orders for the Samalankulam archaeological site. Follow-up has been made in this regard and no response has been received so far. Requests were also made on 02 February 2024 to obtain consent from the Conservator General of Forests to declare the Vedickinarimalai and Thonigala archaeological sites as reserves. It was informed that further work would be carried out after the necessary consents were received and that the Jaffna Divisional Office had provided reserve proposals for the monuments in the Nelukkulam, Kimbulagala Nandimithragama archaeological site, Nedunkeni Shivanagar archaeological site, and Mathota Port City, and further work was being carried out.</p> | <p>The boundaries should be identified and gazetted as an archaeological reserve or monument, and future archaeological work should be carried out without delay.</p> |

- (q) Although requests had been made from the relevant government agencies since November 2020 to prepare the measurement plans of 229-acre land where the ruins of the Kurudumale (Kurindi) archaeological site were widely scattered, these tasks had not been completed till the date of audit. Although written requests were made for this on 11 October 2021, 02 November 2021, 15 September 2022 and 13 March 2023, the Coastal Divisional Secretary has not responded to this request. Also, due to the decision given by the Mullaitivu Court in 2022, the Attorney General's Department is currently taking steps to resolve the affairs of the Kurundi Viharaya. It was informed that a committee has been appointed for this purpose and recommendations are being prepared. It should be declared as an archeological reserve site by coordinating with the relevant government agencies and carrying out survey work.
- (r) The official vehicle allocated to the Director of Architectural Conservation, who was on a private foreign tour from 13 July to 18 July 2024, had been driven for a distance of 1691 km from 13 July to 17 July 2024 for the relic enshrinement ceremony at Dighavapi and Nilgiri Chaitanya without obtaining approval, and the running charts for those dates had been signed by the above officer on the foreign tour as the staff officer. Furthermore, the vehicle had not been handed over in writing to the Departmental Vehicle Pool during the above period of personal foreign leave. The Director of Architectural Conservation submitted his application for approval to travel abroad on 18 June 2024 and the approval was received on 12 July 2024. While departing on that trip, it was informed that his vehicle had been deployed on duty with two responsible officers for an essential duty under the responsibility of the department, and it was informed that the Director (Architecture) had not previously been informed that the official vehicle of the Director (Architecture) should be handed over to the departmental Vehicle Pool during the period of personal foreign leave. When traveling abroad, the official vehicle should be handed over to the Vehicle Pool and formal approval should be obtained for travel.

5. Human Resource Management

Audit Observation	Comments of the Accounting Officer	Recommendation
Although the number of Development Officers approved by the Department of Management Services for the Department of Archaeology was 250, there was an excess of 24 out of the actual number of employees in service as at 31 December 2024, which was 274. Furthermore, when assigning	250 Development Officer posts have been approved under the approved staff of the Department of Archaeology. As per the existing staff as on 30 June 2025, 24 officers holding the posts of Development Officer are in excess service, and it was informed that a request has been submitted to	A formal system should be developed to obtain approval from the Department of Management Services regarding excess staff and assignments in the department.

employees to the Department's Head Office and 15 Regional Offices, the approved number of employees for 12 posts was 385, while the actual number of employees was 498, there was an excess of 113. Accordingly, no actions had been taken to revise the approved staff from the Department of Management Services and to make regional assignments within the approved number of employees.

the Department of Management Services to approve those 24 posts bearing No. ARCH/HO/ADM/1/15/32 (iii) dated 17 July 2025.