

Head 149 – Ministry of Industry and Commerce, Resettlement of Protracted Displaced Persons and Co - operative Development

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Ministry of Industry and Commerce, Resettlement of Protracted Displaced Persons and Co - operative Development for the year ended 31 December 2019 comprising the statement of financial position as at 31 December 2019 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 Ministry of Industry and Commerce, Resettlement of Protracted Displaced Persons and Co-operative Development was issued to the Chief Accounting Officer on 30 June 2020 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report of the Ministry was issued to the Chief Accounting Officer on 08 September 2020 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements prepared in accordance with the provisions of State Accounts Circular No. 271/2019 dated 03 December 2019 give a true and fair view of the Ministry of Industry and Commerce, Resettlement of Protracted Displaced Persons and Co - operative Development as at 31 December 2019 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

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

1.3 Responsibilities of Chief Accounting Officer on Financial Statements

Preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 is the responsibility of the Chief Accounting Officer.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Ministry is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

The Chief Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Ministry in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of 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 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also furthermore;

- Appropriate audit procedures were designed and implemented to identify and assess the risk of possibility of quantitative misrepresentations occurred in financial statements due to fraud or errors in providing a basis for the expressed audit opinion. More than the impact of quantitative misrepresentations due to misrepresentation, the effect of fraud is strong because of malpractice, forgery, intentional evasion, misrepresentation, or evasion of internal controls can lead to fraud.
- Although it is not intended to express an opinion on the effectiveness of internal control of the Ministry, obtained an understanding of internal control in order to plan appropriate audit procedures occasionally.
- Evaluated the appropriateness of the accounting policies followed, fairness of accounting estimates and related disclosures made by Management.

- Evaluated whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consisted in and presentation of financial statements including disclosures as a whole.

The Chief Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in terms of Section 6 (1) (d) and Section 38 of the National Audit Act No. 19 of 2018 .

- (a) The financial statements are in consistent with those of the preceding year,
- (b) The recommendations made by me regarding the financial statements relating to the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Deficiencies in the Submission of Financial Statements

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) The total of Supplementary Estimate provision under the total of entire recurrent expenditure in page 24 of Sinhala translation of the Financial Statement amounted to Rs. 4,248,000 and the total of the column of expenditure incurred by other Ministries / Departments under Financial Regulation 208 amounted to Rs. 31,381,575 had not been mentioned in page 104 of the Tamil translation.</p>	<p>When submission of financial statements in trilingual, each of the financial statements should be reconciled.</p>	<p>Actions will be taken to correct the shortcomings in printing in the account 2019 and to resubmit in future.</p>

<p>(b) Although the Supplementary Estimate provision of the total expenditure on public investment in the ACA 2 (ii) format of the Tamil translation submitted with the financial statements should be Rs. 3,039,742,000, it had been stated as Rs. 3,043,990,000. Similarly, although the total of the entire expenditure of the Sinhala copy had been stated as Rs. 4,329,647,343, that value had been stated in English and Tamil translations as Rs. 4,538,024,069.</p>	<p>When submission of financial statements in trilingual, each of the financial statements should be reconciled.</p>	<p>Actions will be taken to correct the shortcomings in printing in the account 2019 and to resubmit in future.</p>
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1.6.2 Statement of Financial Performance

The following observations are made.

Audit Observation -----	Recommendation -----	Comments of the Chief Accounting Officer -----
<p>(a) Although the non-revenue receipts in the statement of financial performance was Rs.61,768,883, it had been stated in the consolidated trial balance as Rs.56,104,189.</p>	<p>Financial statements should be accurately prepared identifying accurate values.</p>	<p>The amount of Rs.61,768,883 identified as non-revenue receipts in preparation of the statement financial performance for the year ended 31 December 2019 had been prepared considering the information in the Format A.C.A 3.</p>
<p>(b) Even though the total expenditure relating to the expenditure object No. 149-1-2-13-2202 included in the value of capital transfers</p>	<p>Accurate values should be included in the preparation of financial statements.</p>	<p>The total expenditure related to the expenditure object No. 149-1-2-13-2202 included in the value of</p>

amounting to Rs.2,830,933,996 stated under capital expenditure in the statement of financial performance had been mentioned as Rs.192,503,470, it was observed that it should be Rs. 193,670,229 as compared to the Final Treasury Printout. Accordingly, a difference of Rs. 1,166,760 was observed.

Rs.2,830,933,996 stated under capital expenditure in the statement of financial performance had been understated by a mistake when printing.

1.6.3 Statement of Financial Position

The following observations are made.

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

(a) The value after deducting the value of the deposit accounts from the value of the advance accounts was a plus value of Rs. 10,406,807. Although that value should be reported as net assets / equity in the statement of financial position, due to it was reported as a minus value of Rs. 9,932,442, a difference of 19,864,885 was observed in between assets and liabilities.

Financial statements should be prepared accurately identifying the values to be included in the accounts.

In preparing the statement of financial position as at 31 December 2019, the net assets value under net assets / equity after deducting the value of deposit accounts from advance accounts, it should be a plus value to be paid by the Ministry to the Treasury. But that value has been specified as a minus by a mistake when printing.

- (b) Although the total value of non-financial assets as at 31 December 2019 as per Treasury printout was Rs.1,614,530,605, the value of non-financial assets according to the financial statements was Rs. 1,661,196,687 thus indicated a difference of Rs. 46,666,082 .
- Accurate values should be included in preparation of financial statements.
- It was revealed during the inspection with the officials of the Department of State Accounts, of the Treasury, regarding the relevant differences , the Department of State Accounts has made the relevant adjustment due to inconsistency with the BOSS report including the non-financial assets of the Ministry Treasury printouts the relevant differences, the relevant journal should be submitted by the Ministry to the Department of State Accounts to rectify that. Actions will be taken promptly to correct that by submitting the relevant journal for the relevant adjustments to the Department of State Accounts this month (June 2020) with the monthly account summaries.
- (c) A difference of Rs.10,968,825 was observed in between the balance of the audited financial statements and the opening balance as at 01 January 2019 in the plant and machinery as at 31 December 2018. Although that difference should be revealed in the notes to the financial statements it had not been so done.
- Relevant values should be disclosed in the notes to the financial statements.
- Assets valued at Rs.10,968,825 which was not reported as at 31 December 2018 as per the instructions of the officers conducting the CIGAS program in the Public Accounts Department of the Treasury have been re-entered into the

database as opening balances.

There was no definite adjustment column in the ACA 6 format provided for the preparation of 2019 financial statements for providing a relevant explanation for these corrections. Therefore, please consider that the final balance relating to the year 2018 were entered into the final accounts as Rs.39,593,266.53 the balance adjusted entering above data as at 01 January 2019.

1.6.4 Cash Flow Statement

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(a) Although the non-revenue receipts and imprest receipts should be shown separately in the cash flow statement as per the formats which should be submitted with financial statements as per the State Accounts Circular No. 271/2019, actions had not been taken accordingly.	Financial statements should be prepared in accordance with the Circular.	Non-Revenue Receipts and Imprest Receipts have been shown separately in the Format A. C. A 3 in the cash flow statement

- (b) Although after adjusting the net cash flow generated from the financial activities to the net cash flow generated from the operational and investment activities as at 31 December 2019 was a minus Rs.5,998,478, the net difference in cash in the cash flow statement had been shown as zero .
- Financial statements should be prepared in accordance with the circular and consisted of accurate values.
- Since the both balances of net cash flow (g) generated from operational and investment activities and cash flow generated by financial activities (j) indicates a minus value , it has been shown as $((g) - (j)) = 0$.
- (c) The differences were observed as Rs.5,664,694 in other receipts including in cash receipts, a difference of Rs.54,396,593 in cash expenditures under operational activities, a difference of Rs.38,070,753 in cash receipts, , a difference of Rs.29,373,284 in cash expenditure under investment activities, a difference of Rs.18,060,612 in cash receipts, a difference of Rs.19,444,884 in cash expenditure under financial activities when reconciling the cash flow statement with the consolidated trial balance. The detailed schedules required to examine the reasons for these differences were not furnished to audit.
- Financial statements should be prepared including accurate values and submit the required documents to the audit for confirmation without delay.
- The information in the consolidated trial balance check cannot be taken into consideration when preparing the cash flow statement. It consisted of expenditure, income and deposits relevant to both Expenditure Heads 104 and 149. However, it has also been shown in the expenditure format where other receipts are also included. The expenditures on investment activities have been prepared considering the expenditure as per the cash book in the ACA format.

1.6.5 Imprests Adjustment Account

The following observations are made.

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

(a) Although the expenditure incurred by the Main Ledger of other Ministries under Financial Regulations 208 in preparing the Cash Adjustment Account should be Rs. 2,836,242,553 as per Treasury Books but was stated as Rs. 2,834,819,802 as Rs.1,422,751 was less credited. Although the expenditure incurred on behalf of other Ministries under Monetary Regulation 208 is Rs. 1,535,647,608 according to the treasury books It had been deducted Rs.14,265,247 as against Rs.1,521,382,362. in the cash adjustment account.

The cash adjustment account should be prepared by entering the correct values.

Expenditures, deposits, advances and income balances related to Expenditure Head 149 have been taken into consideration in preparing the imprest adjustment accounts, Cash Adjustment Accounts. Those information have been obtained based on the matters included in ACA 2 (II), ACA 3, 4, 5.

(b) Although the amount credited as advance in the imprest adjustment account should be Rs.13,024,902 when reconciling with the Treasury Books, it had been credited as Rs.6,272,051 in the adjustment account by understating a sum of Rs.6,752,851. Similarly, although the value which was debited to the adjustment account as advances should be Rs.10,306,113 as reconciled with the Treasury Books, it had been debited as Rs. 25,045,851 that is a sum of Rs. 14,739,738 in excess.

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(c) Although the amount credited as a deposit to the imprest adjustment account was Rs.13,890,699, the value was Rs.3,401,657 when comparing the Ministry Books and the Treasury Books,. That is, a sum of Rs. 10,489,042 had been credited in excess to the adjustment account. Similarly, although the value to be debited to the adjustment account should be Rs.5,384,188 when reconciling Ministry Books and Treasury Books, it had been debited as Rs.14,528,955 or Rs.9,144,767 in the adjustment account in excess.

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2. Financial Review

2.1 Reconciliation Statement of Advances to Public Officers Account

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

Although more than 10 years had elapsed by 31 December 2019 for the unsettled loan balance of an interdicted officer amounting to Rs.100,208, it has been impossible to recover those debts.

Action should be taken promptly to recover the debts.

A case has been filed in the Fort Magistrate's Court to recover this amount and the officer has been issued a warrant for failing to appear in court twice and the case has been suspended.

2.2 Expenditure Management

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) An additional provision totalled to Rs.3,276,590,000 had been made available as a sum of Rs.71,450,000 under F.R 66/69 for 17 expenditure objects in Programme 01, a sum of Rs.16,000,000 for 1 expenditure object under supplementary provisions a sum of Rs. 145,150,000 under FR 66/99 for 10 expenditure objects in Programme 02, a sum of Rs.3,043,990,000 under supplementary provisions for 05 expenditure objects under Expenditure Head in relevant to the Ministry. This value was 26 per cent out of the total estimated provision under this Expenditure Head amounting to Rs. 12,439,000,000 .</p>	<p>Accurate expenditure estimates should be prepared in accordance with Financial Regulations 50.</p>	<p>It had not provided the required allocations as such for certain expenditure items in the budget estimates prepared and submitted by the Ministry for the year 2019. Therefore, the Department of Budget has informed to make provisions for each of the expenditure items through F.R 66 transfer sheets due to the deficiencies occurred in the payment process during the year and the relevant requirements were met through 66 transfers. Further, Supplementary Provisions have been provided to the Ministry for the implementation of various projects under Expenditure Heads 149 for 01 expenditure object of Programme No. 01 and 05 expenditure objects in Programme No. 02 approved by the Memorandum of the Cabinet of Ministers. Accordingly, these</p>

Supplementary Provisions were made available for the implementation of various projects under the expenditure object.

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| <p>(b) The provisions amounted to Rs.216,600,000 had been deducted under F.R 66/69 as Rs.71,450,000 for 19 expenditure objects in Programme 01 and Rs.145,150,000 for 06 expenditure objects in programme 02. It had ranged from 2 per cent to 95 per cent of the estimated budget provision of each expenditure object.</p> | <p>Accurate expenditure estimates should be prepared in accordance with Financial Regulations 50.</p> | <p>Arrangements were made to cover essential expenditure by properly managing the provisions made for the year 2019 and transferring a portion of the provisions saved in certain expenditure objects to other expenditure objects on the limitation of expected expenditure.</p> |
| <p>(c) The total net provision amounted to Rs.1,699,750,000 made available for 12 expenditure objects had been saved.</p> | <p>Accurate expenditure estimates should be prepared in accordance with Financial Regulations 50.</p> | <p>Expenditure Management, failure to submit membership fee payment applications to UNIDO institution, failure to submit bills for loan waivers in the cooperative sector, act in accordance with Budget Circulars 07/2019 and 09/2019, absence of officers receiving retirement benefits, Managing of expenditure as per Circular 05/2019.</p> |
| <p>(d) As a result of over-provisions amounting to Rs. 6,761,509,203 made available for 38 expenditure objects in</p> | <p>Accurate expenditure estimates should be prepared in</p> | <p>Carrying out Cost Management and not receiving sufficient imprests, vacancies,</p> |

<p>Programmes 01 and 02 under the Expenditure Head, the savings after utilizing the provisions had ranged from 31 per cent to 97 per cent out of the net provision relating to those expenditure items.</p>	<p>accordance with Financial Regulations 50.</p>	<p>limitation of officers who receive benefits, limits of obtaining property loans, although the loans have been granted to businesses through banks by the projects failure to release sufficient imprests from the Treasury to reimburse those loans.</p>
<p>(e) The provision amounting to Rs.1,000,000,000 obtained during the year under review from the Supplementary Estimates for a new expenditure object number had been entirely saved.</p>	<p>Actions should be taken in accordance with the Industrial Estate Action Plan.</p>	<p>Although it had planned to establish 7 Industrial Estates, failure to get released the lands legally for 5 Industrial Estates, failure to find a suitable land for one Industrial Estate and non-completion of the procurement activities for the third phase of one Industrial Estate.</p>
<p>(f) Although it had been stated in the financial statement that the actions were taken as per the Budget Circular No.05/2019 and 07/2019 as the reasons for the savings in the expenditure objects, it had not been acted in accordance with these Circulars obviously. Therefore, it had been entered into liabilities amounted to Rs. 329,192,769 exceeding the savings related to 4 expenditure objects.</p>	<p>Actions should be taken in accordance with the Circulars.</p>	<p>The provisions have been made to the District Secretariats and the Department of Textiles during the year for the implementation of projects and, the expenditure has been directly reported by CIGAS to the Treasury at the end of the year.</p>
<p>(g) Even though the provision of Rs.225,000,000 for the expenditure object No. 149-2-3-34-2001 had been stated as 100 per cent savings, there had been</p>	<p>Accurate information should be appeared on financial</p>	<p>Vouchers have been furnished for advance payment of advances for commencing of work when starting the</p>

liabilities amounting to Rs. 34,774,233 in respect of that expenditure object.

statements.

construction of a building under the Co-operative Wholesale Establishment. The value of those vouchers has been recorded as commitments.

(h) Even though an additional provision of Rs. 175,000,000 had been made under F.R 66 for 03 expenditure objects, the entire provision transferred so had been saved.

Accurate expenditure estimates should be prepared.

The expenditures had to be limited as per the Budget Circulars 5/2019 and 7/2019.

(i) Even though it had been stated in the Budget Circular No. 07/2019 dated 04 December 2019 that the electricity, water, telephone expenses, purchase of office equipment and local and foreign travel expenses should be managed frugally, a provision of Rs.1,800,000 had been transferred by F.R 66 after the circular date for 03 expenditure objects.

Actions should be taken in accordance with the Circulars.

Even though it has been stated that the expenditures should be managed in terms of the Circular No.7/2019 dated 04/12/2019, since the existing provisions were not sufficient to cover the essential expenses (travel expenses, stationery) incurred on a subsequent payment basis, before the date of the circular, provisions have been made available.

2.3 Commitments and Liabilities Entered into

The following observations are made.

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

(a) All the liabilities related to a particular financial year should be paid and released within that year

Actions should be taken in accordance

It was impossible to settle the expenditures made for various

and any liability should not be carried forward with the intention of settling in the following year in terms of State Accounts Circular No. 255/2017 dated 27 April 2017. However, the Ministry had entered into liabilities amounted to Rs.1,950,827,981 as at 31 December 2019.

with the Circulars.

projects at the end of the year due to sufficient funds were not provided by the Treasury. The liabilities related to the provisions made to the District Secretariats have been directly reported to the Treasury under the CIGAS Programme.

(b) It had been entered into liabilities amounting to Rs.608,092,417 exceeding the provision totalled to Rs. 252,225,872 saved after utilizing from the net allocation made available for 06 expenditure objects by a sum of Rs.355,866,545.

Accurate values should be included in the financial statements after reconciling the each liabilities stated in the liability list and the liabilities stated in the financial statements.

These balances had occurred by carrying liabilities forward in the year 2018 and there are no liabilities for the year 2019 exceeding the provisions.

3. Operating Review

3.1. Failure to Perform Duties

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

Any physical progress had not been achieved for 23 projects in examining the action plan for the year 2019 and its progress and about one per cent progress had been obtained in 02 projects. Accordingly, out of the total allocation of Rs.212.74 million provided for the above 25 projects, the provision amounted to Rs.199.48 million had been saved without utilizing.

Actions should be taken to prepare plans properly and to achieve within the time frame as possible to carry out Projects within the stipulated time frame.

Answers have not been sent.

3.2 Failure to Obtain the Desired Output Level

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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<p>(a) Even though the Ministry had incurred an expenditure of Rs. 306.96 million by 30 June 2019 for infrastructure development in the Mannar Industrial Zone, none of its factories were in operation at the physical examination carried out on 15 October 2019. In addition, the Ministry had constructed 02 factory buildings of 20,000 square feet each incurring a cost of Rs.100.05 million for investors in the industrial Zone and because of any investor had not appeared to invest so far the buildings had remained in idle .</p>	<p>Actions have been taken to prepare plans properly and to achieve within the time frame as possible to carry out Projects within the stipulated time frame and the buildings completed should be used to achieve the relevant objectives.</p>	<p>Answers have not been sent.</p>
<p>(b) The area of land allotted for industries in the Welioya Industrial Zone was 40 acres and the total expenditure incurred by the Ministry was Rs.256.94 million. Any industry had not been established as at 31 December 2019. Even though the Ministry had constructed 03 factory buildings incurring an expenditure of Rs.178.78 million by the year 2019, since any investor had not appeared to commence industries in those buildings, the buildings had remained in idle.</p>	<p>Actions have been taken to prepare plans properly and to achieve within the time frame as possible to carry out Projects within the stipulated time frame and the buildings completed should be used to achieve the relevant objectives.</p>	<p>Answers have not been sent.</p>

3.3 Abandonment of Projects without Completion

Audit Observation

Even though a sum of Rs. 167.9 million had been paid for 03 parties in the year 2015 for the initial activities of the Musali Apparel and the related Industrial Development Project, the Project was abandoned without implementing due to land acquisition issues and the money had not been recovered even by 01 July 2020.

Recommendation

Actions should be taken to recover the money or to take another appropriate course of action in this regard.

Comments of the Chief Accounting Officer

It is expected to accomplish alternative clothing and preliminary works of a related industrial development project from these institutions.

3.4 Delays in Execution of Projects

Audit Observation

An extent of 235.58 acres out of the total land area of 634.92 acres allotted for the Industrial Zone within the above 17 industrial estates which are currently in operation had not been used by 30 June 2019. It was 37 per cent out of the total land area.

Recommendation

Actions should be taken to prepare plans properly and to achieve within the time frame as possible to carry out Projects within the stipulated time frame.

Comments of the Chief Accounting Officer

Answers have not been sent.

3.5 Annual Performance Report

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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Although each entity is required to submit its annual financial statements along with its annual performance report for audit in terms of sub section 16 (2) of the National Audit Act No. 19 of 2018 but had not been acted upon.	The annual performance report should be submitted for audit along with the annual financial statements in terms of sub-section 16 (2) of the National Audit Act No. 19 of 2018.	Preparation of this report is in progress and it is expected to prepare and submit that report promptly.

3.6 Management Weaknesses

The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(a) The value of liabilities related to the “Nanwamu Lanka” Project was Rs.136,160,833 and the value of commitments was Rs.4,324,470. The Ministry did not have information for what expenses the value of these liabilities and commitments were created even by 30 June 2020.	The National Steering Committee should carried out reviews and guidance for the activities related to the Project.	Answers have not been sent.
(b) Although an expenditure of Rs.34,091,061 had been incurred by 10 District Secretariats from the allocations sent to 25 District Secretariats for the “Nanwamu Lanka” National Enterprise Development Programme as per the Expenditure	The National Steering Committee should carried out reviews and guidance for the activities related to the Project.	Answers have not been sent.

Ledger of the Ministry, only 04 District Secretariats had purchased equipment for the “Nanwamu Lanka” Programme as per progress reports. Even though the remaining 06 District Secretariats had incurred an expenditure of Rs. 1,722,014 it had not identified what were those costs.

4. Sustainable Development

4.1 Achieving of Sustainable Development Goals

Audit Observation

Recommendation

Comments of the Chief Accounting Officer

The Ministry was identifying the Sustainable Development Goals and Objectives and only basic activities required for identifying the underlying indicators, collecting of data, and storage were being carried out.

Actions should be taken promptly to identify the Sustainable Development Goals and Objectives and to achieve them.

Answers have not been sent.