

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the District Secretariat, Kandy for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 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 including my comments and observations on the financial statements of the District Secretariat, Kandy was issued to the Accounting Officer on 25 May 2022. The Annual Detailed Management Audit Report relevant to the District Secretariat, Kandy was issued to the Accounting Officer on 21 June 2022 in terms of the Section 11(2) of the Audit Act. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the District Secretariat of Kandy as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of Chief Accounting Officer and Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub-section 38(1)(c) of the National Audit Act, 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 system to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional 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.

1.5 Report on Other Legal Requirements

I express 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 consistent with the preceding year,
- (b) The recommendations made by me on the financial statements of the preceding year had been implemented.

1.6 Comments on Financial Statements

1.6.1 Non-compliance of Financial Statements with Circular Provisions

The financial statements should be prepared in terms of Guideline 2021/03 issued by the Department of State Accounts. However, instances of non-compliance with those provisions appear below.

Audit Observation	Comments of the Accounting Officer	Recommendation
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(a) Forms SA-10, SA-50, SA-71, SA-81 and SA-90 that should be attached to the financial statements were not submitted with the financial statements as per paragraph 3.1 of the State Accounts Guidelines.	It is informed that the inclusion of the statements of accounts indicated by the audit had been omitted, and measures will be taken to overcome those deficiencies in preparing the next year's financial statements.	The information prescribed as per circular provisions shall be furnished with the financial statements.
(b) Even though it was assured to agree with the balances as per departmental books and treasury books according to the paragraph 3.2 of the State Accounts Guidelines, there was a difference of Rs.113,170,000 between the income according to the treasury books and departmental books and a difference of Rs.113,170,000 between the expenditure balance.	The department records daily financial transactions using the Cigas computer programme and submits monthly account summaries to the State Accounts Department of the General Treasury. Any understatement of income has never been done.	Shall brought to accounts accurately and trial balance shall be reconciled with the treasury books.

- (c) According to paragraph 6 of the State Accounts Guidelines No. 2021/03 dated 26 November 2021, both cash and cross notes should be taken into consideration in preparing the statement of cash flows. Accordingly, even though the receipts of advances are Rs.126,697,544 as per the departmental books, it was understated by Rs. 13,041,674 as Rs. 113,655,870 and even though payment of advances is Rs. 110,573,811, it was understated by Rs. 13,041,674 as Rs. 97,532,137. The amount of Rs.97,532,137 recorded as advance payments in the cash flow statement is the cash payments actually made in the cash flow on behalf of vote 258 of the advance account for government officers and other votes. The amount of Rs.113,655,870, the total amount actually received into the cash flow from vote 258 and other votes in the Government Officers' Advance Account were recorded as advance recoveries in the cash flow statement. The cash flow statement should be prepared in accordance with State Accounts Guidelines.
- (d) Even though expenditure of Rs.1,680,409,158 incurred on other capital expenditure by other Ministries (excluding capital assets, rehabilitation and upgrading and capacity building) should be shown under investing activities in the statement of cash flows, it was shown as expenditure incurred for other votes under operational activities. Since there is a separate item called "Expenditure incurred on other votes" in the format introduced for preparation of cash flow statement, it is pointed out that under the investment activities, the investment activities collected from the capital expenditure of the vote 258 should be mentioned under investment activities. These should be shown under investment activities.

1.6.2 Accounting Deficiencies

(a) Non-revenue Receipts

The following deficiencies were observed in accounting non-revenue receipts relating to the district secretariat.

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though the premium amount of Rs.300,000 charged from it should be accounted under advance receipts as the loan given by the treasury to purchase paddy is an advance (Symbol - 7000), it was recorded separately under non-revenue receipts. Similarly, the amount of advance due was not mentioned in the statement of financial position.	It is informed that steps will be taken to record the statement of financial performance in the preparation of accounts for the coming year as indicated by the audit.	The premium charged to settle the loan amount given should also be accounted under Advances as this amount was received under the object of Advances.

(b) Reconciliation Statements on Advances to Public Officers Account

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Even though the financial statements should be prepared on the basis of the balances of the treasury prints according to the State Accounts Guidelines, receipts of Rs.747,966 and payments of Rs.11,110,304 were understated due to the indication of balance after reconciliation of Advance	In the final accounts preparation training given by the Department of State Accounts of the Treasury, it was advised to do it based on the trial balance generated by the Cigas computer programme of the Departmental Accounts Unit. Accordingly, it is	Financial statements should be prepared based on treasury balances as per the guidelines.

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| | Receipts and Advance Payments by Cross Entries in the financial performance statement. | pointed out that receipts and payments were recorded in the financial performance statement. | |
| (ii) | In presenting comparative information in the financial statements, receipts and payments of advances during the previous year were overstated by Rs.2,765,912 and Rs.12,619,345 respectively. | A copy of the Financial Performance Statement 2020 to which receipts of advances and payment of advances are entered as Rs.72,305,129 and Rs.67,695,209 respectively had been sent as Annexe 03 as indicated by the audit. | Correct values should be presented in comparative information when presenting financial statements. |
| (iii) | Even though the advance receipts and payments of government officials who had been transferred to and transferred from other places related to the previous year are Rs.34,283,496 and Rs.53,270,928 respectively, those values were stated as Rs.46,770,074 and Rs.55,906,988 respectively in presentation of comparative information in the imprest reconciliation statement of the year under review. Due to this, the advance receipts and payments related to the previous year were overstated by Rs.12,486,578 and Rs.2,636,060 respectively. | 2020 Final Reconciliation Statement, which was revised to include Rs.34,140,961 as loans assigned in transfers out of the reporting entity in the year 2020 and the value of Rs. 45,185,548 as the value of the loan taken on behalf of the officers transferred to the institution were attached with reply No. KDS/2/4/2/1 as Annexure 02 as indicated by the audit. | The correct values had been shown ,when showing the comparative information related to the previous year. |
| (iv) | Even though the balances of loans assigned on behalf of officers transferred to other institutions and loan balances assigned on behalf of officers transferred from | Preparation of the financial performance statement was done on the basis of the trial balance generated by the Cigas computer | Reconciliation statements should be presenting the balances accurately. |

other institutions are programme of the Rs.36,439,248 and department according to Rs.55,643,387 respectively the instructions given by as per departmental books the Department of State of the year under review, Accounts of the Treasury. those values were stated as Rs. 47,549,552 and Rs. 56,391,352 respectively in the imprest reconciliation statement. As a result, there was a difference of Rs.11,110,304 and Rs.747,965 between the assigned and taken over loan balances respectively.

(c) Property, Plant and Equipment

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Even though the closing balance of non-financial assets in the last year was Rs.6,535,339,049, the non-financial assets were overstated by Rs.76,619,342 during the year under review due to the fact that the balance at the beginning of the year under review was Rs. 6,611,958,391.	Treasury note SA 82 was printed and received by the Department on 11.02.2022 to prepare financial statements, and the facts such as valuation and accounting of non-financial assets from 31.12.2020 to 11.02.2022, reconciliation of accounts were added to the initial balance when bringing to accounts.	Correct values should be taken in preparation of financial statements.
(ii) There was a difference of Rs.762,646 between the value of 03 subjects of non-financial assets Rs.8,572,983 as at 31 December of the year	SA 82 Treasury Note was printed and received for preparation of departmental financial statements on 11.02.2022, and the Treasury note for	-do-

under review according to the treasury notes presented with the financial statements, and Rs.7,810,337 according to the information obtained from the Treasury Data System at the time of audit. Information related to this difference was also not submitted to the audit.

audit purposes was printed and obtained by Audit for audit purposes on 30.03.2022. Accordingly, this difference has arisen due to the accounting entries made by the department between 11 February and 30 March.

- (iii) Even though the capital expenditure incurred for vote No. 2102 furniture and office equipment, vote 2103 machinery and vote 2104 equipment and for acquisition of Buildings and Constructions in the year under review was Rs. 113,695,902, there was a difference of Rs.79,767,702 since the value of the statement of non-financial assets is Rs. 33,928,200.
- The statement of financial position states that the assets are correctly brought into accounts since all capital expenditures incurred during the year are recorded as acquisitions or additions to the opening balance.
- Differences should be identified and necessary adjustments should be made correctly in the financial statements.
- (iv) There was a difference of Rs.21,321,307 in relation to 03 asset subjects in comparing the statement of non-financial assets submitted with the financial statements and the asset reports submitted by the District Secretariat and 20 Divisional Secretariats.
- SA 82 Treasury note was printed on 11.02.2022, and Asset Category Report was printed on various dates by offices for preparing Asset Report. It was indicated that there are differences between the SA 82 Treasury Note and Asset Report due to this.
- Correct values should be shown in the financial statements.

(d) **Imprest Balance**

Audit Observation	Comments of the Accounting Officer	Recommendation
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Even though the total of balance of receipts from other sources amounted to Rs.846,675,062 as per departmental books, there was a difference of Rs.113,170,000 due to it is shown as Rs.959,845,062 in the statement of imprest accounts.	It is stated that the total receipts received by the department from other sources during the year 2021 is Rs.959,845,062.	Correct information about the differences should be disclosed in the financial statements.

2. **Financial Review**

2.1 **Management of Expenditure**

Audit Observation	Comments of the Accounting Officer	Recommendation
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From Rs.100,000 to Rs.3,406,864 out of the financial provisions made for 11 objects or provisions ranging from 15 percent to 100 percent of the allocation amount was saved due to preparation of estimates without proper study.	Even though the department made estimate for the year 2021 in the year 2020, it is informed that money was saved without spending due to prudent understanding of the bad financial situation being prevailed in the country since then.	Accurate estimations and maximum efficiency and effectiveness in utilization of money are necessary.

2.2 Utilization of Provisions made available by other Ministries and Departments

Audit Observation	Comments of the Accounting Officer	Recommendation
Even though financial allocation of Rs.39,600,000 had been made for the development of 53 rural roads by the Ministry of Rural Roads and Other Infrastructure, those projects were not implemented.	It was stated that the implementation of rural road development projects has not been done due to the complexity and impracticality of the instructions and circulars issued for the development of rural roads.	Allocated funds should be utilized in the most efficient and effective manner.

2.3 Certification of Chief Accounting Officer/Accounting Officer

Audit Observation	Comments of the Accounting Officer	Recommendation
As per the provisions of section 38 of the National Audit Act No. 19 of 2018, the Accounting Officer shall ensure that an effective internal control system for the financial control of the District Secretariat is developed and maintained, and that the effectiveness of the system should be reviewed from time to time and necessary changes should be made accordingly to run the system effectively, and although those reviews should had been done in writing and a copy submitted to the Auditor General, statements that such reviews were carried out were not submitted to the audit.	No comments were made.	The provisions of Section 38 of the National Audit Act No. 19 of 2018 should be followed.

2.4 Non-compliance with Laws, Rules and Regulations

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
Reference to Laws, Rules and Regulations -----	Non- compliance -----	
(i) Section 4.6 of Chapter xxiv of the Establishment Code of the Democratic Socialist Republic of Sri Lanka	The loans due from 05 officers who were suspended and vacated the service were not recovered during the period from February 2011 to August 2020.	There is no need for guarantors since these officials have completed 10 years of service; Therefore, it is not possible to recover from the guarantors.
		Establishment Code should be followed.

2.5 Deposit Balances

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
There was a retention amount of Rs. 117,144,796 in the 210 projects that were constructed in the Poojapitiya divisional secretariat during the last year, and the retention period had expired. These retentions were not settled due to non-rectification of existing deficiencies in the projects. No measures were taken to get the contractors to fulfill those deficiencies or to rectify the deficiencies using this retentions.	It was mentioned that payments could not be made due to non-availability of imprests ,and no overdue invoices available.	Measures should be taken to correct the deficiencies in the projects.

3. Operating Review

3.1 Non- performance of Functions

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) The amount of Rs.940, 000, which was given by the Elderly Social Security Fund of the National Secretariat for Elders for the renovation of the Senior Citizens Home located in Hatharaliyedda Regional Secretariat in the year under review, was withheld in the general deposit account without being used for the relevant purpose.</p>	<p>An amount of Rs. 260,000 was spent for initial work related to the construction of the safety fence and the renovation of the bathrooms from the allocated funds, and it has become difficult to complete the future work due to the economic crisis in the country.</p>	<p>The allocations received for development projects should be used in the most efficient and effective manner so that they can be used for the intended purposes.</p>
<p>(b) Although an allocation of Rs.127,161,000 was approved for the development of 187 roads in the Kandy district under the Rural Road Development Programme, no any projects were implemented.</p>	<p>Implementation of rural road development projects was problematic for divisional secretaries and other officials due to the complexity of the instructions and circulars issued by the State Ministry of Rural Roads and Infrastructure. Therefore, these projects were not implemented, and accordingly, the allocation was returned.</p>	<p>Rural roads should be developed and the needs of the people should be fulfilled.</p>

3.2 Non-achievement of expected Outcome

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>Upstairs of Galpihilla Agricultural Marketing Center and Galpihilla Divisional sewa Piyasa built last year at a cost of Rs.990,000 in Kundasale Regional Secretariat had not been utilized by the end of the year under review.</p>	<p>No comments were made.</p>	<p>Completed projects should be utilized.</p>

3.3 Projects abandoned without completing

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) Kulagammana Pitawela Canal Development Project in Harispattua Divisional Secretariat area with a contract value of Rs.1,975,000 should have been completed by 31 December 2021. During the physical examination conducted on 10 February 2022, only a part of the canal with a length of 24.3 meters and work value of Rs. 386,991 was constructed, and it was observed that the project was stopped midway.	The project was commenced as per the instructions of the officers of the Kotmale International Irrigation Training Center, and the remaining parts were discontinued, and the payments were made for the parts of which constructions were completed by 31.12.2021. Provisions necessary to complete the work relevant to this have already been applied for, and it was informed that measures will be taken to commence work again immediately after receiving those provisions and to give full benefits.	Project work should be completed by utilizing the provisions efficiently and effectively.
(b) The Senaratgama Sama Mawatha canal dam development project in Harispattuwa Divisional Secretariat with work value of Rs. 1,950,000 had been abandoned without completing the work pieces worth total amount of Rs. 1,236,146 within range from 02 per cent to 50 per cent out of the work that should be completed by 10 February 2022.	-do-	-do-

3.4 Delays in the Execution of Projects

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>An amount of Rs.10,400,000 had been given for Grama Shakti Janata Samiti which were established in 23 divisions located within 09 Divisional Secretariat Divisions under the Grama Shakti Janata Movement Programme in order to develop infrastructure. However, Rs. 5,226,613 out of it had not been utilized by 28 February 2022, and the money was underutilized and kept in the trust of the society. This is about 50 percent of the money given, and the money was underutilized and kept in the custody of the societies.</p>	<p>This project could not be implemented due to reasons i.e. difficulty getting community contribution, delay in obtaining consent for construction work on the land, delays in providing proposals by societies, Delaying the laying of concrete until the work related to laying of water pipes on this road is completed as those work to be carried out by the by the Water Supply and Water Transport Board, Inadequacy of provisions, provision to the Revolving Fund for Livelihood Development due to insufficient infrastructural development to implement effective projects, the situation of the Covid epidemic in the country, Rising cost of raw materials and scarcity of raw materials.</p>	<p>Provisions should be utilized in the most efficient and effective manner to achieve the desired objectives.</p>

3.5 Security of Public Officers

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>According to the paragraph No. 05 of Public Administration Circular No. 1/99 dated 09 April 1999 and Financial Regulations 880, 25 officers who are required to furnish security and work in Poojapitiya, Galagedara, Charliayedda, Harispattuwa and Akurana divisional secretariats have not deposited securities.</p>	<p>All the Divisional Secretaries had been informed to act according to the State Ministry of Home Affairs circular No.04/2022.</p>	<p>Securities should be obtained as per Financial Regulations.</p>

3.6 Losses and Damage

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
A cab belonging to Tumpane Divisional Secretariat had met with an accident on 27 August 2021, and the estimated loss was Rs.2,291,483 pursuant to the preliminary report on losses under Financial Regulation 104(3). The parties responsible for the loss were not identified by conducting the inspection in terms of Financial Regulation 104(4) as on 25 March 2022, which is the date of audit, and the loss was not disclosed in the statement of losses and waivers presented with the financial statements.	Final investigation of pool vehicle No. CPPA - 4933 ,belonging to Tumpane Divisional Secretariat, was not completed in terms of F.R. 104(4). Therefore, it is stated that the losses are not presented under losses in the financial statement since the value of the loss has not been stated precisely.	Relevant inspections should be carried out promptly immediately after the occurrence of an accident, and action should be taken to recover the loss from the responsible persons and to keep records.

3.7 Management Weaknesses

Following observations are made.

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
(a) 61 retired officers of 04 divisional secretariats had been overpaid a total of Rs.13,219,853 in pensions, and later they were charged Rs.8,034,295 in installments. Accordingly, a further amount of Rs. 5,185,558 had to be recovered by 31 December 2021.	It is mentioned that the previously paid disability pension was reduced in the case of combined payment of Disability Pension and Service Pension of pensioners entitled to Military Disability Pension as a result of which this overpayment has occurred, Rs. 8,034,295 has already been recovered, and efforts are being made to recover the remaining amount.	Measures should be taken to recover overpayments ,and to take necessary measures to prevent such incidents.

- (b) A further balance of Rs.3,027,679 remained to be recovered from the loans given as at 31 December 2021 under Gram Shakti Movement of 03 Grama Niladhari divisions in Harispattuwa District Secretariat, and the balance of the loan unpaid for more than 06 consecutive months was Rs.2,442,820. Although the officers had been assigned regarding recovery of this loan by Chapter 6 of the guidelines of the Grama Shakti Janata Movement issued by the President's Secretariat, no measures had been taken accordingly.
- 2017 Grama Shakti Janatha Samiti should be established and registered in the Registrar of Companies and it is the responsibility of the respective societies to keep written records of all loan transactions and recover the loans, and assisting in the initial activities of the Grama Shakti Movement and monitoring whether implemented and maintained properly will be done by the officers of the Divisional Secretariat. Further, a letter was sent to people who have not paid their loans to pay their loans as a starting point to recover overdue loans of the societies.
- Measures should be taken to recover the respective loans.

4. Good Governance

Rendering of Services to the Public

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>The total balance of the Livelihood Revolving Fund account in relation to Divinagama Community Based Banks in Kandy District was Rs.173,690,665 as at 31 December 2021. The outstanding balance out of the total loan balance provided by the year under review was Rs.78,754,685. Rs. 94,935,980 or more than 55 percent of the loan programme provided with the aim of empowering the low income earners through the project to improve their living conditions. Although it was possible to provide loans, measures had not been taken to fulfill the desired objectives.</p>	<p>It is a problem to issue more loans due to the weak level of repayment of loans by entrepreneurs who have collapsed due to the Corona epidemic situation. The possibility of recovery of loans should be taken into account as multiple types of loans were issued by community-based banks to one beneficiary. It was indicated that the standard of living of the beneficiaries was at a low level so as the total loan programme implemented by Community Based Banks as well as other financial activities lead to deposit withdrawals.</p>	<p>A programme should be established to recover arrears, and actions should be taken to achieve the desired objectives by increasing provision of loans.</p>

5. Human Resource Management

Following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(a) According to the provisions on transfers of public officers in paragraph xviii of the procedural rules (Part 01) of the Public Service Commission published in the Gazette (Extra Ordinary) No. 1589/30 dated 20 February 2009 and the Public Administration Circular No. 18/2001 dated 22 August 2001, public officers should transfer once 05 years. However, it was observed that 21,20,09,15 and 19 officers serve in Poojapitiya, Akurana, Mdadumbara, Harispattuwa, Hatharaliyedda divisional secretariats respectively for 05 to 22 years.</p>	<p>it is informed that measures will be taken to retain officers based on the service exigency when they do not request due to the scarcity of officers in offices such as Hatharaliyedda, Hasalaka, Ududumbara, Minipe, which are considered as difficult workplaces.</p>	<p>The transfer policy for government officials should be implemented as per circular provisions.</p>
<p>(b) There were 333 vacancies including 19 senior level, 39 tertiary level, 241 secondary level and 34 primary level posts in the district secretariat and 20 divisional secretariats as at 31 December of the year under review.</p>	<p>Detailed reports on position vacancies are forwarded quarterly to the Management Services Department ,and it was stated that the vacancies will be filled according to the recruitments made by the Ministry of Public Administration Home Affairs Provincial Councils and Local Government.</p>	<p>Actions should be taken to fill the vacancies and maintain the services properly.</p>