

## **Head-331 Department of Samurdhi Development.**

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### **1. Financial Statements**

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#### **1.1 Qualified Opinion**

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The audit of the financial statements of the Department of Samurdhi Development 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 containing my comments and observations on the financial statements of the Department of Samurdhi Development was issued to the Accounting officer on 8 June 2022. In terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report of the Department was issued to the Accounting Officer on 20 June 2022 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 to be 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 give a true and fair view of the financial position of the Department of Samurdhi Development 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**

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My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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The Accounting Officer are 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 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, 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.

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

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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 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**

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

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

## 1.6 Comments on Financial Statements

### 1.6.1 Accounting Deficiencies

#### (a) Statement of Financial Performance

The following observations are made.

Audit Observation	Comments of the Accounting Officer	Recommendation
(i) Even though the balance of Treasury imprest in the statement of financial performance was Rs.78,714,274,286 and it was Rs.78,714,283,000 according to the trial balance of Treasury	A difference of Rs. 8,714 between the imprest issuing of the Treasury imprest account and the Department imprest receiving account . And that was entered as an excess of the Treasury imprest in the Department imprest account.	Financial Statements should be prepared identifying all adjustments accurately in accordance with the guidelines issued by the Department of State Accounts.
(ii) The amount of Rs. 116,134,657 remitted to the Treasury on 31 December 2021 had been shown as the balance of imprest as at 31 December. in the statement of financial performance	Noted to correct.	Financial Statements should be prepared in accordance with the guidelines issued by the Department of State Accounts.
(b) <u>Statement of Financial Position</u>		
(i) The value of official quarters Rs.3,751,000 and the value of circuit bungalows Rs.17,900,000 had included in the Format of ACA-6 in the Financial Statements of the preceding year ended 31 December had been added to the balance of non-	Action to be taken to correct entries of accounts and report by monthly summaries of the month of May 2022	Classifications of assets should be done accurately and reporting should be done accurately.

official quarters  
office buildings  
valued at  
Rs.319,764,000  
when bringing  
forward as at 01  
January 2021

- (ii) Assets value of Rs.70,000 of Television and a value of Rs.930,000 of Cameras and accessories purchased during the year under review had not been included in the statement of non-financial assets. These assets which had been purchased under the expenditure object 2509 it has not been done including as an opening balances by mistake. Classification of assets should be done accurately and should be recorded accurately

(c) Unreconciled Control Accounts

The sum of five deposit accounts was Rs.2,841,119,289 as per Financial Statements and it was Rs.2,818,748,994 according to the schedules there was a difference of Rs.22,370,295.

This difference had been indicated due to the presenting of schedules only the Head office and unable to present schedules of District offices for audit.

Should be recorded accurately.

**1.6.2 Evidence not made available for audit.**

Audit Observation -----	Comments of the Accounting Officer -----	Recommendation -----
Schedules relating to the funds amounting to 1,098,324 of funds receiving for the reimbursement of expenses of General Deposit No. of 6000-0-0-20-19 were not submitted for audit.	Balances under the deposit category mentioned in the observation has been reported by several District offices and the detailed information of the relevant district at audit had not been available at Head Office.	Relevant schedules should be furnished for audit.

### 1.6.3 Non-maintenance of Registers and Books

It was observed during audit test checks that the Department had not maintained the following registers while certain other registers had not been maintained in the proper and updated manner.

Audit Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) Record of losses and damages had not been updated in terms of Financial Regulation 104 and 110.	Updating the register of losses and damages to be done accurately	Register of losses and damages should be updated in terms of Financial Regulation 104 and 110.
(b) The Register of Government Officers' Securities had not been maintained in terms of Section 612(4) of Government Officers' Security Ordinance.	Maintaining of the Security Register has been started.	Should be required to give security in terms of Financial Regulation 880.
(c) A Register of list of Vehicles had not been maintained in terms of Financial Regulation 1647 (e).	Information of vehicle repairs and disposals have to be entered relating to the past days. Therefore relevant information will be updated after receiving that information.	A register should be updated in terms of Financial Regulation 1647 (e).

## 2. Financial Review

### 2.1 Management of Expenditure

The following observations are made.

Audit Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) In accordance with the Section 6 of the appropriation Act No.07 of 2020, Even though it had been mentioned that the supplementary estimate provisions should be fully utilized, when making provisions out of the net total of Rs.57,500,870,000 and the supplementary amount received to 331-2-	Estimated provision for the payment of Samurdhi subsidies in the year 2021 was Rs. 53 billion. Even though estimates had prepared targeting of beneficiaries of the waiting list and It was not implemented due to the decisions of government policy. It was affected directly to the savings of provision of the same object.	Action should be taken to prepare estimates properly.

2-1-1501 on 29 July 2021 for welfare expenditure object amounting to Rs.4,500,870,000 including the initial estimate of Rs.53,000,000,000 an amount of Rs.2,100,777,634 had been saved after incurring of Rs.55,400,092,366

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|---|--|---|
| <p>(b) Even though provisions had been obtained following Virement procedure in terms of FR 66 and FR 69 read in conjunction with Section 5 (1) and 5(2) of the appropriation Act No. 07 of 2020, there was a saving of Rs.7,824,698 pertaining to 5 instances where the money was not spent by the end of the year and the reasons presented regarding that were also not acceptable during the audit.</p> | <p>Totally agree with the observation and instructions had given to the officials to take actions so that such errors do not occur again under any other circumstances.</p>  | <p>Action should be taken to prepare estimates properly and accurately.</p> |
| <p>(c) Out of the net provision of 29 number of expenditure objects amounting to Rs.5,950,096,700 the expenditure of the year was Rs.4,466,687,414 and sum of Rs.1,483,429,286 had been saved without being utilized.</p>   | <p>This provision had been saved due to the reason of closing of offices during the Covid- 19 pandemic situation and instructions given by the Treasury for the controlling of expenses, unable to implement a number of activities which had planned and estimated for the year 2021,</p> | <p>Action should be taken to prepare estimates properly and accurately.</p> |

## 2.2 Entered into Commitment to liabilities

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The following observations are made.

Audit Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) The value of Rs. 183,098 to be paid by the department on 9 instances in relation to various supplies and services which had purchased had not been entered in the statement of liabilities. Further, a sum of Rs. 344,507 pertaining to 4 liabilities that were made for various services had been understated in the liabilities.	Vouchers for payment even by the time of preparing and presenting of financial statements in the year 2021 have not been presented. As a result of that, those expenses had not been entered as liabilities. But payments should have done parties which had entered in to the commitments should be entered in to the register of liabilities of the Department.	Should be entered in the commitments as per circulars.
(b) A difference of RS. 320,619 was observed in between the register of liabilities presented by the Department and the liabilities included in the financial statements in relation to two expenditure objects.	This difference indicates due to the non-submission of vouchers for payment even at the time of the preparation and submission of financial statements of year 2021.	Should be entered in the commitments as per circulars
(c) All the liabilities related to the financial year should be paid and discharged in the same financial year without being carried forward to the next year in terms of Public Finance Circular No. 271/2019 dated 03 December 2019 and the Public Finance Circular No.255/2017 dated 27 April2017 and despite the instructions were given that any liability should not be carried forward with the intention of settling next	Due to the special programs that had to be implemented in the social status beyond the control of the department, In the year 2021, it had to come for commitments for the tasks that should have been done.	Should be entered in the commitments as per circulars

year and the Treasury will no longer take steps to settle the liabilities entered in to in contrary to those instructions the liabilities amounting Rs. 182,849,545 had been entered in to exceeding total savings of Rs.99,432,128in 8 expenditure objects.

### 2.3 Advance Account

The following observations are made

Audit Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) Even though the recommendations to the Minister of Finance to the revise the limits of the advance account had been submitted by the letter of Director General of National Budget No.BD/AA/LR/01/2022 of dated 31 December 2021, the approval had not been received even by 08 April 2022.	It was informed that action had taken to approve the application for revise the limits by the Department of National Budget and after having the approval it will be informed.	Should be take action in terms of the circulars.
(b) The balance of accrued loan from the 147 number of employees who had transferred, vacated of post, deceased and prohibited was Rs. 2,188,931 from more than 01 year to over 05 years as at 31 December 2021. In this loan balance there was a balance over 05 years amounting to Rs.657,719 and balance of Rs.648,198 of accrued	Gratuity of deceased officers had not been accounted up to date and therefore it could not be recovered. All officers who vacated of post were been over 10 years of service and securities had not been submitted. Therefore it was an issue of recovering of their loan balances. Due to the disciplinary actions had not finalized, unable to recover loans of the officers who were interdicted.	Action should be taken to settle the loan amount.



loans in between 04 and 05 years, an amount of Rs.407,269 of accrued loan balance in between 03 and 04 years and Rs. 307,780 of loan balance in between 1-3 years.

- (c) Action had not been taken to recover the balance of Rs.672,348 of distress and flood loans receivable during the year under review from the 11 number of officers who are being employed. All the employees who are not paid salaries under the Employee Trust Fund of the Department had issued distress loans under the Advance B Account from the year 2021. Action should be taken to settle the loans.
- (d) An amount of Rs. 66,257,360 of distress loans had been given to 302 employees in the year 2020 under issuance of the Advances to public officers without obtaining instructions from the Treasury regarding the continuation of Employee loan revolving Fund which was given loans to officers during the period of existence of Samurdhi Authority. Even though loans were continuously provided from the employee loan revolving fund, in this manner, annual financial statements had not been prepared and submitted to the audit for 08 years from the year 2014 to year 2020. The payment of loans had been stopped by Revolving Fund by the year 2021 and there was a favorable balance of The financial statements of the employee loan revolving fund are being prepared and action to be taken to submit to the audit immediately. Action should be taken to settle the loan amount.

Rs. 94,216,546 existed in the current account as per bank statement of March 2022 of Employee Loan Revolving Fund.

- (e) When providing credit facilities only for the officers of the department special employee loan provided by the finance and banking sector and the Samurdhi bank special loans provided by the Samurdhi banks an amount of Rs. 2,850,836 of credit facilities had been provided in 4 instances for officers who have transferred in the department from other services and action had not been taken to recover those loan amounts in case of when they transferring from the department.
- It was informed that providing of credit facilities to the officers who are not departmental had been stopped by this time and the loan balances of the officers transferred out from the department are recovering properly from the monthly salary of them.
- Action should be taken in accordance with the circulars.

#### 2.4 Non-compliance with Laws, Rules and Regulations

The following observations are made

Reference to Laws, Rules and Regulations	Value	Non-compliance	Comment of the Accounting Officer	Recommendation
-----	Rs.	-----	-----	-----
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	-	All the functions of the training centers were carried out by the attached staff without being delegation of authorities and bank current accounts had been maintained in 03	When inquired from the Treasury regarding the maintenance of bank current accounts of, 3 Training Centers, instructions had been given orally to continue to maintaining of those accounts and send	Action should be taken in terms of Financial Regulations and circulars
(i) F.R.135 and 381(i)				

training centers information of  
without obtaining officers who bearing  
the approval of the those accounts.  
Treasury.

(ii) F.R.189 and 486 2,887,765

Action had not Necessary actions are Action should be  
been taken in being taken to taken in terms of  
terms of Financial accurate in terms of Financial  
Regulation in Financial Regulations Regulations  
respect of 22  
number of cheques  
deposited but not  
realized within the  
period of 11  
months to 4 years.  
according to the  
statement of bank  
reconciliation of  
the month of  
December 2021.

(iii) F.R.396 164,300

Action had not Necessary actions are Action should be  
been taken in being taken to taken in terms of  
accordance with accurate in terms of Financial  
the Financial Regulations. Regulations  
Regulations regarding  
12cheques issued  
but not presented  
for more than 6  
months as at 31  
December 2021.

(iv)F.R.756,757 and  
1647 (b)

Action had not  
been taken to  
carry out physical  
verification  
regarding 146  
number of  
vehicles.

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|--|-------------|--|--|---|
| <p>(b) Public Finance circular No.01/2014 dated 17 February 2014.</p>                | <p>---</p>  | <p>The organizational structure for approved carder of the department had not been prepared and approved as instructed.</p>  | <p>Verification of vehicles in District level had finalized and verification activities of vehicles in Head office are processing.</p>   | <p>Action should be taken in terms of Financial Regulations</p> |
| <p>(c) Public Administration circular No. 02/2018 dated 24 January 2018.</p>         | <p>----</p> | <p>A plan of Human Resources Development had not been prepared and staff agreements had not been prepared for the entire staff.</p>  | <p>Being preparing the organizational structure for suggested carder of the department and forwarded to the department of Management Service in the month of October 2020.</p> | <p>Action should be taken in terms of F.R. and circulars.</p>   |
| <p>(d) Paragraph 15 of Public Finance circular No. 01/2020 dated 18 August 2020.</p> |             | <p>Considering the requirement of maintaining Divineguma Fund, Social security Trust Fund, and Housing development Lottery Fund. Banking Society Stationary Revolving Fund and Employee Loan Revolving Fund which were established as Funds .Action had not been taken to legislate those Funds.</p> | <p>Staff agreements had not been prepared as mentioned in the observation. Action to be taken soon observing regarding this.</p>   | <p>Action should be taken in terms of F.R.</p>                  |

(e) Paragraph 13.2, Guideline No.03 of Assets Management circular No. 05/2020 dated 02 October 2020.

Even though the procedure of disposal should be done in accordance with the Guideline of disposal or repair of used vehicles which are not in the condition of running. There were 29 numbers of vehicles which had not been done so accordingly.

In accordance with the Act of the department established regarding Funds were being legislated. Sets of law and Regulations needed for maintaining those Funds prepared and forwarded to the Department of Legal Drafting.

Action should be taken in terms of circulars.

Action to be taken to repair or to dispose those vehicles in the future, considering recommendations of the Technical Evaluation Committee according to the recommendations which are given evaluating estimates regarding the effectiveness of that.

Action should be taken in terms of Circulars.

## 2.5 Operation of Bank Accounts

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The following observations are made.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
An amount of Rs. 25, 971,852 of unidentified deposits and Rs.85,131,426 of unrealized deposits had been included in the bank reconciliation statement of the month of December and although a period from 2 months to 4 years had elapsed a balance of Rs.4, 477, 765 had not been realized by the month of February 2022.	Balances were identified and action to be taken to settle immediately.	Action should be taken to settle.

## 2.6 Accounts Receivable and Payable

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
The Funds made from by the subsidies paid to Samurdhi beneficiaries, to achieve various objectives by taking a particular contribution and the Funds owned by Samurdhi Banks retaining as compulsory savings amounted to Rs. 47,653,794,136 had been obtained for various activities of the Government Treasury at 6 instances on the agreements with the Government Treasury from the year 2004 to year 2021, and that amount of money had not been refund to the respective Samurdhi banks and Funds even by now.	Even though the amount of money mentioned in the observation requested to get reimbursed continually from the treasury, had not been reimbursed up to the date. After reimbursement had done the relevant amount action to be taken to reimburse it to the Micro Finance Section.	Action should be taken to reimbursed relevant money.

## 2.7 Deposits

The following observations are made.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) Without taking action to credit the revenue collected from the Training Centers to the Government Revenue, after incurring expenses from that, action had been taken to retain the balance amount of Rs.2,380,951 in the General Deposit Account.	Provision of money for incurring of administrative expenses of the Training Centers had been retained in the deposit account. Even though administrative expenses earning from the training programmes had been retained for the purpose of avoiding of maintenance expenditure is a burden to the government, action had been taken to credit to the government revenue also before this, after retaining for the period of two year	Action should be taken to credit collected revenue to the government revenue.
(b) A balance amount of Rs.231,162,935 had returned out of money which had given to the District Samurdhi offices to grant Covid subsidies in the year 2020/2021 by the Micro Finance Banking Sector had been retained in the General Deposit Account without being settled to that Sector.	Suppling of finance in the year 2020 and 2021 had to be done in several sources for giving covid subsidies, when returning the balance it was not an easy task of classification and accounting. Therefore all the receipts had retained in the General Deposit Account. A detailed report has been pending by that time. The balances to be settled accordingly after receiving those reports.	Action should be taken to settle the balance.
(c) A number of 105 expired cheques which had issued but not presented for payment during the period from May 2019 to June 2021 totalled to Rs.1,374,632 had been retained in the General Deposit Account without taking action to settle in terms of Financial Regulations 396 (a).	Action are being taken to settle recognizing these balances transferred to deposit account and being recognizing to which parties should be settled these balances.	Action should be taken in terms of Financial Regulations.

- (d) An amount of Rs.112,334,568 credited to the official bank account of the Department at 212 instances from 31 December 2020 to 27 October 2021 had been retained in the General Deposit Account without being able to recognize the source of financing.
- Providing of finance had done to give Covid subsidies in the year 2020 and 2021 from several sources. An amount of money as per credited to the deposit account when returning the balances remitted to the official bank account by those Samurdhi banks. A detailed report is being prepared by the internal audit. After receiving that report action to be taken to define the Samurdhi banks which had credited those money.
- Action to be taken to settle recognizing financial source.
- (e) An amount of Rs.452,688 of balance refunded from the money given to the district office of the Hambanthota for various activities, had been retained in the General Deposit Account without being taken action to credit to the government revenue.
- Informed to the District office of Hambanthota had of regarding this observation and instruction had been given to look in to the matter and credited to the revenue.
- Action should be taken to credited to the government revenue.
- (f) A deposit balance of Rs.2,374,500,000 had been remained from the period of 8 years to 10 years in the balance of Rs.2,798,770,935 as at 31 December in the temporarily deposit account which had to pay for the third party.
- An amount of Rs.Mn. 3,457.5 had been taken from the Samurdhi Authority for the payment of Samurdhi subsidies by the Department of Samurdhi Commissioner General at that time with the agreement of the Treasury. This balance indicates due to the accounting of the balance should be settled further amount of relevant loan under the category of 6000-0-0-13-123 in the event of the amalgamation of Authority and the Department.
- Action should be taken to settle recognizing the source of financial.



### 3. Operating Review

#### 3.1 Performance

##### 3.1.1. Vision and Mission

Observation	Comment of the Officer	Accounting	Recommendation
<p>Samurdhi programme had been implemented for the purpose of totally eradicate the poverty alleviation based on units of families by using development projects upgrading socially and economically and contribute youths in the country directly to the development activities. The number of Samurdhi beneficiaries were 1,760,865 by the month of April year 2022 and Samurdhi subsidies of Rs. 337,645 million had spent period of 9 years from year 2013-2021. It was observed in audit test checks according to the following facts through the programmes have been implementing for long period of time, recognizing of families achieved standard of living, empowering economically and socially can move forward with self-reliance had not done properly.</p>			
<p>(a) Number of 593,169 of Samurdhi beneficiaries have been receiving subsidies between 10 to 27 years by the year 2022. According to the audit test checks of 13 years from 1994 to 2011.</p>	<p>Policy planning decisions had been taken time to time by the governments came to power up to the date from the Samurdhi programme had been started through empowering despite of enhancing the power empowering them socially, economically, educationally and spiritually to remove from the subsidies programme where as those decisions had not been implemented</p>		<p>Operating activities should be done regarding the functions and tasks according to the fundamental objectives.</p>

due to the existing Government had changed time to time. Therefore there are a large number of families receiving subsidies for a long time .

(b) There were no proper methodology for follow up the income level of beneficiaries periodically, to remove beneficiaries who reached towards high level of income and entering new beneficiaries in the Samurdhi programme started in the year 1994.

On the results received through the survey of recognizing families had done in the year 2017 covering island wide . Even though it was planned to remove income upgraded beneficiary families due to the public protests when it was being implemented on the situation had been arisen. It was decided to hold taking of action base on the results of that survey by the Government.

A proper methodology to follow up of the income level should be made.

**3.1.2 Paying of subsidies of Rs. 5000 for victims of people from the Covid – 19 pandemic situations.**

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 The following observations are made.

Observation -----	Comment of the Officer -----	Accounting	Recommendation -----
<p>The following matters observing according to the information submitted by the Account Section relating to the total expenditure of Rs, Million 22,302.85 for the payment of Rs. 5,000 subsidies for 4,542,865 number of beneficiaries in two phases.</p>			
<p>(a) Debts amounting to Rs. 14 Billion had been obtained keeping 91 fixed deposits valued at Rs. 11,352,242,292 remained at Samurdhi Micro Finance Bank Fund, Samurdhi Housing Development Leasing Fund and Samurdhi Fund in People's Bank and Bank of Ceylon as securities to obtain the necessary funds to pay the above subsidies as per the information obtained from</p>	<p>To reimburse those money requested from the treasury frequently and submitted this requisition in the monthly requisition applications. But the provisions or the imprest had not been provided up to date. .</p>		<p>Action should be taken to recover loans without being a loss to the Funds.</p>

the Accounts Division. A sum of Rs.7,164,971,000 had been provided by Supplementary Estimates for the settlement of debts. Accordingly, the amount of debt to be paid furthermore was Rs. 6,835,029,000 and in this, it had been agreed to calculate the amount of interest charged at the time of settlement of the full amount of debt.

<p>(b)When providing loan a grace period of 6 months had been given and even though it had been extended by 3 months, without making arrangements to repay the loan again extended up to October 2022.</p>	<p>Extension of the payment of the loan had occurred due to the necessity of maintaining legitimacy of the settlement of loans, due to the necessary imprest and allocation had not released to settle that loan within the period given by the treasury.</p>	<p>Action should be taken to recover loans without being loss to the Funds.</p>
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### 3.1.3 Establishment of Suwa Bojun Centers

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 The following observations are made.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
<p>(a) Provision amounted to Rs.51, 333,146 had been given to establish 9 number of Suwa Bojun Centers in the year 2021. Out of that amount spending of Rs. 49,154,249 of provision 9 number of Suwa Bojun Centers had been constructed. Suwa Bojun Centers which were established in the year 2021 had not been opened even by the month of March 2022.</p>	<p>Samurdhi Suwa Bojun Centers which are doing businesses now under a lot of obstacles and the Samurdhi Suwa Bojun Centers are being prepared for starting of business activities had delayed to open due to the gas and fuel crisis currently existing in the country and also local tourism industry was being inactivated.</p>	<p>Planned activities should be implemented properly.</p>

(b) Even though an amount of Rs. 33,269,239 had been given to construct Suwa Bojun Centers in the five divisional secretary offices during the period from year 2016 to year 2021. Action had not been taken to finish and open those up to date. Samurdhi Suwa Bojun Centers which are doing businesses now under a lot of obstacles and the Samurdhi Suwa Bojun Centers are being prepared for starting of business activities had delayed to open due to the gas and fuel crisis currently existing in the country and also local tourism industry was being inactivated. Planed activities should be implemented properly.

### 3.1.4. Implementing Client Relationship Management Module (CRM)

The following observations are made.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
<p>The following issues are observed that relating to implementing of welfare project to 1.76 million of Samurdhi beneficiaries implemented through the client relationship management module (CRM)</p>		
<p>(a) Provision of subsidies had been prepared on the basis of monthly allocation reports which are sent from the District Secretariat offices without having reports through the module from the month of January 2021. According to the audit test checks had been done in two district for two months, there was a difference of 924 number of beneficiaries in between the modules and monthly allocation reports.</p>	<p>Relevant activity could not started in the scheduled time line as planned due to the technical issues and other practical issues had arisen while entering CRM data.</p>	<p>Client Relationship Module (CRM) should be maintained up to date.</p>
<p>(b) Updated number of beneficiaries get through CRM are 1,765,819 by the date of audited 16 March 2022. There was a net difference of a 2409 number of beneficiaries between</p>	<p>Relevant officers has been aware to update the revised subsidies through CRM computer programme and technical and other practical issues aroused had been affected in proceeding</p>	<p>Client Relationship Module (CRM) should be maintained up to date.</p>

two reports get through the finance section as at that date. To change the welfare name list, removing, new additions, revise name or value, change in place of living should be daily updated and as such reports of the subsidies which credited to the banks should be given through module in the first date of the duty in every month. It was observed that such updates had not done by the returning excess money in the year 2020 and 2021 amounted to Rs.37,579,986 and Rs.680,738,364 respectively.

(c) Data management regarding the Project of Providing Electricity for All was done through this Module and there were inconsistencies observed in the information provided in accordance with the Dash board and Count Reports through the Module. Further, as per the information of Electricity board, it was mentioned that the number of houses given electricity connection as 33,202 and the number of houses obtained as per the information received through the Module 12,658.

Accordingly that (in making revision) .

Aware of responsible officers for updating the (CRM) module had been done several times. Client Relationship Module (CRM) should be maintained up to date.

(d) Information on the projects which are carried out by the Department is done through the CRM Module and the instances of failure to inclusion of the information on the date of initiation, approval, progress, procurement and completion of the projects to the Module as per the audit test checks conducted in two Districts were observed.

Aware of updating the information of entrepreneurship before 18 May 2022 by this time. Accordingly it is expected to complete the updating of information. Client Relationship Module (CRM) should be maintained up to date.

e) Even though it had been made aware by the Circulars that the information regarding the provision of Covid- 19 subsidies should be included in the CRM Module, it had not been properly updated.

Awareness has been made to all districts as update information.

Client Relationship Module (CRM) should be maintained up to date.

### 3. 1. 5 Divineguma Community Based Banks.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
<p>In accordance with the paragraph 26 of Divineguma Act No. 01 of 2013, it had been mentioned as objectives of the Divineguma Community Based Banks that promoting the savings habit of Beneficiaries, improving the investment ability and providing credit facilities to the Beneficiaries. And it had been shown in the Reports of the Auditor General in 2018 and 2019 in respect of 135 number of frauds had occurred amounting to Rs.115,723,619 in Samurdhi banks and banking societies during the period of 2014 -2018 and despite of that there was a quantitative increase in financial frauds and irregularities reported annually, the top management did not pay attention in this regard and to take proper measures to prevent them. Due to the misappropriation of bank money, the money that was supposed to be used for the needs of the Divineguma beneficiaries could not be used for that purpose. As the records of financial frauds and irregularities committed by the staff attached are taking considerable value, it had questioned during the audit ,</p>	<p>As we recognized the main reason for occurring of financial frauds in the Samurdhi banks and banking societies the relevant officers of this banks are keeping accounts in the method of traditional way (manual). Therefore all the Samurdhi banks and banking societies are being transformed to computerized system. Through that we hope to handling of customer service activities more efficiently and minimizing the financial frauds and mistakes had done purposely when keeping accounts in the way of manual</p>	<p>Action should be taken to having a proper internal control system when doing operational activities which regarding tasks and activities have to be done.</p>

whether the duties to be performed in order to achieve the objectives expected to be achieved according to the Divineguma Act.

### 3.2 Uneconomic Transactions

The following facts are observed.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
<p>(a) An amount of expenses of Rs. 1,127,000 had been paid for the expenditure on equipment of the broadcasting center and control room for Samurdhi FM Internet Radio and Rs. 1,200,000 had been paid training of the officers and the technical support needed,. And the implementation of the programme had been stopped by now. Due to the expiry of the contractual period. Although the fundamental objective of establishment of Samurdhi FM Internet Radio was communicate the goals of Samurdhi business more efficiently and effectively to the people by building communication pattern that supports the development tasks of poverty alleviation and the efforts of low-income population groups and subject it to a wide conversation, it was questionable in audit that whether there was a possibility to get an effective and efficient service from this FM internet radio service for the Samurdhi Beneficiaries and low income people who do not have internet facilities, smart mobile phones and other minimum facilities to do in that way.</p>	<p>Within the first year of Samurdhi FM radio started objective of its could be fulfilled It was expected to be reach to this objective by giving a software as a radio through mobile phones, because of the usage of mobile phones per one person as higher amount of 140 per cent However it is difficult to gain by 100 per cent within one year. Therefore it is mentioned that optimizing objectives of this to be decide it needs more time than that.</p>	<p>Proper procedure should be process to communicate the fundamental objectives and targets more effectively and productively to the people.</p>

(b) It had been agreed with a private institution to pay an amount of Rs.9,403,900 for purchasing of software on service availability basis for the launch of 'e' newspaper in the year 2020 for a period of 3 years and publishing of and setting up of basic pages for the " e" newspapers, the number of downloaded 'e' newspaper was 15279 that is 0.86 per cent out of total number of Samurdhi beneficiaries as per the information presented by the relevant private institution by the month of April 2022 . The expenditure incurred for this was Rs. 5,358, 400 by the end of year under review.

Once downloaded 'e' newspaper, it can read any person who use computer, tab or mobile phones. Accordingly the number of followers could not be decided through the number of downloaded it. Furthermore being starting of 'e' newspaper passed nearly one year and it is in primary level, it was not a sufficient period of time to get increased it.

A suitable procedure should be processed to communicate more efficiently and effectively among people.

### 3.3 Non achievement of expected Output Level

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 The following observations are made

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) Out of the provision of Rs. 10.83 million made for the preparation of the plan related to the programme of empowerment of 200,000 of Samurdhi beneficiary families and survey of grouping 1,777,086 number of Samurdhi beneficiaries an amount of Rs. 10.03 million had been incurred for the printing of the necessary forms for grouping of families for the survey of 714,900 number of families. Accordingly physical progress was 40 per cent and financial progress was 93 per cent.	These provisions had been spent for printing of forms needed to categorized relevant families needed for the survey of families. Accordingly action to be taken to printing of forms that should be done first, by each district. Therefore the financial progress had been a 93 per cent.	Planned activities should be implemented properly.



- (b) Even though an amount of Rs. 6.23 million had been given for the year under review for obtaining the technical support and for awareness programs required for the empowerment programme. its financial progress as at 31 December was Rs. 4.81 million that is 77 per cent. Out of this amount 91 per cent had been incurred to conduct awareness programmes for officers and training had been given only in the districts of Polonnaruwa and Mannar incurring of Rs.414,883 for 9 different projects.
- In accordance with the instructions had been given the possibility to have provisions relating to the projects implemented by all districts and technical training and workshops in Polonnaruwa and Mannar districts had been taken to provisions regarding this.
- Planned activities should be implemented properly.
- (c) Even though the provision of Rs. 530,000 had been provided for the construction of proposed fertilizer yard at Balangoda Training Center. It had not been commenced even by 31 December.
- It was planned to supply of timber needed to construct fertilizer yard. Even though the Divisional Secretary informed that it was not legal cutting and using for another objective and the approval regarding that had not given by the Divisional Secretary of Balangao. This project could not be implemented on the issue of supplying of timber.
- Planned activities should be implemented properly.
- (d) An amount of Rs. 3,364,505 had been incurred out of the provision allocated under the programme of special Livelihood Development for displaying banners in 1736 offices for make aware of the people in respect of the inaugural programme of Empowerment of 200000 samurdhi families.
- Action to be taken to aware of community on the level of Divisional Secretaries and banks regarding the inaugural programme.
- Planned activities should be implemented properly.

### 3.4 Non achievement of expected Outcome

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
Out of the allocated amount of Rs. 19,000,000 for the provision for supply of infrastructure for 30,842 of Samurdhi Community Based Organizations and Samurdhi Regional Organizations in 331 Divisional secretariats under community Resource Development programme An amount of Rs. 13,710,000 had been incurred to purchase office equipment for 2742 number of Samurdhi Community Based Organizations and Samurdhi Regional Organizations	It was informed that this situation had arisen due to unavailability of methodology to remit cash or to give provisions on the issues of administrating of district and divisional level due to Covid pandemic situation when providing and remitting provisions for the supply of office equipment for samurdhi community base organizations and divisional organizations.	Planned activities should be properly implemented.

### 3.5 Procurements

The following observations are made.

Observation -----	Comment of the Accounting Officer -----	Recommendation -----
(a) Even though the Action Plan and the Procurement Plan should be prepared in accordance with the paragraph 3 and 4 of the Public Finance Circular No.2/2020 and the Budget circular No. 7/2020 dated 23 December 2021 without doing an amount of Rs.10,642,564 had been paid in December 2021 for the construction and renovation of , Suwa Bojun centers , purchase of equipment and making boards and banners etc.	Expenditure has been incurred into approved activities by district wise following procurement procedure.	Action should be taken in accordance with the Guidelines issued by the Department of Public Finance.

(b) When preparing the Procurement Plan, It had not been prepared including detailed procurement activities and procurement time table in accordance with the 4.2.1(c) and 4.2.2(a) of the Government procurement guideline. Purchase of office equipment valued at Rs. 7,371,546 had not been included in the procurement plan and the Action plan in the year under review.

By using the provisions of 2509 vote to buy office equipment for urgent and essential activities due to the insufficiency of provisions allocated under the vote of 2102 for the supply of office equipment in the current year and it was not included in the procurement plan and it is notified that to avoid these issues later.

Action should be taken in accordance with the Guidelines issued by the Department of Public Finance.

### 3.6 Securities of Government Officers

Observation	Comment of the Accounting Officer	Recommendation
The officers to receive or be in charge of and administratively responsible for the money, revenue, stamps or goods of the Government and entrusted with responsibilities relating to Government Accounts had not gave securities in accordance with the Security Ordinance. In terms of Financial Regulations 880.	Keeping of giving security had been started.	Action should be taken in terms of the Financial Regulations.

### 3.7 Assets Management

The following observations are made.

Observation	Comment of the Accounting Officer	Recommendation
(a) There are 14 number of motor cycles in the Register of Vehicle of the Department of Samurdhi and action had not been taken to acquisition of these motor cycles as assets of the department.	Relevant fact is accepted, the Institute which was the first owner of these motor cycles already closed and action to be taken to submit it to the Comptroller General being transferred to these motor cycles to the department by filling of relevant forms and applications.	Action should be taken to acquisition of assets.

(b) It was observed that 33 number of vehicles out of 146 vehicles available in the Department of Samurdhi had been parked unsafely for a long time in the premises of the department and in the car park at Densil Kobbekaduwa Mawatha, Due to the technical faults. It was observed that 14 vehicles out of that are in condition to be repaired and running accordingly the reports submitted by the technical officers in the month of October 2020 and in the month of July 2021. The Management of the department had not taken action to repair these vehicles even by 24 April 2022, the date of audited. As this way, If these unsafe vehicles are kept without being repaired soon, it would become unusable, excessive repair charges and misplacement of spare parts of vehicles may occur and it is the responsibility of the management to prevent it.

It is informed that there are some delays may be occurred due to the insufficient of provisions to take action on the recommendations given by the technical committee to repair or to dispose of all the vehicles which were under technical defectives. Fundamental activities had been done regarding 4 numbers of vehicles.

Usage of funds should be done economically and effectively to fulfill the objectives of the Department.

### 3.8 Failure to reply Audit Queries

Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
Answers were not submitted to the 3 audit queries submitted in the previous year and 3 audit queries submitted in the year under review. The period of delaying had ranged from one month to over 29 months. The value of transactions that can be calculated relating to those queries was Rs. 192,875,829.	It was accepted that there had been a delay in giving answers for audit queries during last year. Answers for all the audit queries were drafted by this time and action to be taken to submit it soon.	In terms of Financial Regulation 155 inspecting the Audit Query Register referred to in Financial Regulations 452 (1) by the accounting officer steps have been taken to correct shortcomings which reveal and the replies for audit queries should be given immediately.

### 3.9 Management Weaknesses

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The Following observations are made.

Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) Even though it had been mentioned that the relevant land should be a land that can be transferred to the Department when constructing Suwa Bojun centers and should be a land of at least 20 perches. as per the letter of the Director General addressed to the District Samurdhi Directors No. DSD/HO/6/EP/2/55/10 dated 31 May 2019 and also a sum of Rs. 171,370,352 had been incurred by the Department for the construction of 31 Suwa Bojun centers from the period of year 2016 to 2021. Action had not been taken to entrust legal ownership of those lands.	Aware of all the District Samurdhi Directors by the letter No. DSD/HO/6/EP/6/SS/assign of dated 30 April 2022 to take action to transferring of lands which Suwa Bojun Centers established.	Action should be taken to obtain legal ownership of lands.
(b) Even though the expenditure of Rs. 171,370,352 had been incurred by the department so far for establishment, renovation and repairs of Suwa Bojun centers, during the period from the year 2016 to 2021. It was observed that strategies were not used to generate any income from it.	Instructions had been issued to credit income of Suwa Bojun centers and sales centers to the account bearing of Divisional Society at the community based banks.	Plans should be prepared for the development programs of empowering of samurdhi beneficiaries and should be implemented properly.

3.10 **Examination on Losses and Damages**

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 The following observations are made.

Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) Action had been done in terms of F.R 104(3) and 104(4) after year 2 ½ to year 5 years of the accidents in relation to 5 No of vehicle accidents that occurred in the year 2016, 2017 and 2018.	Inspections had been done.	Should be take action in terms of Financial Regulations.
(b) It was observed at the audit test checks carried out that the action had not been taken to enter the accidents that occurred in relation to 6 vehicles in to the register of losses and damages.	Actions are being taken to enter regarding the 6 number of vehicles in to the register of losses and damages and receiving of decisions of inspection for that.	Should be entered in the register properly.
(c) Even though a preliminary reports in terms of Financial Regulations 104 (3) and a full report in terms of Financial Regulations 104 (4) is required to be submitted after occurrence of accidents, it was revealed during the audit test checks carried out that the reports have not been submitted regarding 7 vehicles of the department.	Action had been taken to appoint committees to take reports of inspection regarding vehicles accidents had occurred in the past years.	Should be take action in terms of Financial Regulation
(d) It had been determined by the judgment of court dated 10 August 2016 that the driver was being the offender regarding the vehicle which met with an accident 05 on May 2016. An amount of Rs. 564,840 received as insurance compensation for repairing of this vehicle had been incurred. The	As the driver has been the constituted offender by the court relevant to the Financial Regulations examination done by the vehicle accident, necessary action to be taken regarding the recovery of Rs. 564,840 spent for insurance compensation.	Action should be taken to recover the relevant amount from the party which should be responsible for the damage.

management had not considered to recover the relevant amount from the parties liable to damages.

### 3.11 ` Irregular Transactions

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 The following observations are made.

Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
<p>The approval had been given for crediting the fees charged during the issuance of certificates and renewal annually to Samurdhi National Social Development Fund in terms of section 4(3)(2) of the Act by the Director General to Samurdhi Community Based Organizations and Regional Organizations in accordance with the decision of National Council No. 2019/41/04 Accordingly an amount of Rs. 34,157,800 charged as Rs.500 for new certificates and Rs.300 for renewal had remained in the Samurdhi National Social Development Fund as at 31 December 2021. The income of Rs. 46,822,495 earned by selling of flags and stickers launched in simultaneously with the ‘World No Tobacco Day’ on 31 May In accordance with the Sri Lanka Samurdhi Authority Act No.30 of 1995 had been credited to this Fund. without having instructions from the Treasury regarding this Samurdhi National Social Development Fund and regularizing of its activities and establishing a statutory situation, arrangements had been made to collect money and to invest an amount of Rs.87,500,000 in fixed deposits.</p>	<p>Samurdhi National Social Development Fund which was maintained under Samurdhi Authority under the section 45 of Divineguma Act No.2 of 2017 for social development of the beneficiaries the legislative power had received to maintain it.</p>	<p>Action should be taken to legislate Funds by Act of parliament.</p>

#### 4. Good Governance

##### 4.1. Audit and Management Committee

Observation	Comments of the Chief Accounting Officer	Recommendation
Due to the Audit and Management committee had not properly reviewed the reports of the Auditor General and taken the necessary accurate steps to prevent the reoccurrence deficiencies, the activities of the Audit and Management committee had not been performed properly In terms of section 41 of National Audit Act No. 19 of 2018.	It is reviewing of the audit reports which were reported by the Auditor General in the audit and management committee and action had been taken to feedback frequently by that time.	Action should be taken to fulfill the tasks of the audit and management committee properly.

#### 5. Human Resources Management

The approved and the actual cadre as at 31 December 2021 was as follows.

Category	Approved	Actual staff	Vacant	Excess
Senior	106	66	40	-
Tertiary	2501	2,388	259	146
Secondary	24,952	21,757	3,942	747
Primary	516	434	90	8
	28,075	24,645	4,331	901

The following observations are made.

Observation	Comments of the Chief Accounting Officer	Recommendation
(a) There were 11 numbers of approved posts of Director, 20 numbers of approved Accountant posts and 6 numbers of District Samurdhi Director posts in vacant by 31 December 2021. The Department had made arrangement to make	Letters has been rendered several times to the Ministry of Public Administration to appointing of officers of the executive level of the department in island wide. And also filling the vacancies relating to the secondary, tertiary and primary level had been hold	Action should be taken to solve the administrative issues by expediting the activities.



appointments for these vacant posts on performing duties, acting and covering of duties from the beginning of the Department. Further there were 4291 number of vacancies in the secondary, tertiary and primary level of posts and 746 number of unapproved posts of Development Officers had belonged in to the actual cadre.

by that time by Treasury circular. And also a 2403 number of graduates had attached to this department on the permanent basis the department of management service had not given approval for that even by now.

(b) Even though the number of Samurdhi managers should be in Polonnaruwa district Samurdhi offices, Banks and Bank Societies, Offices are 54 and the actual cadre was 27 as at 30 June 2021. According to the audit test checks by this 9 number of samurdhi managers have been working on acting basis on vacant position in addition to the permanent place of the duty reporting for more than 5 years. Further 476 number of Samurdhi Development Officers were approved the actual cadre was the 410 number.

Action to be taken to fill vacancies paying of special attention to this when recruiting in the future.

Action should be taken to attach as per increasing of the performance of the department.

(c) A Director General should be appointed to implement and fulfill the authority and functions of the Department and 11 Director Generals had been appointed for this position within a period of 8 years since the Department established and it was observed that the making of the most of those had adversely affected to the performance of the department .

11 numbers of officers were appointed to the post of Director General due to the reason of changing of Honorable Ministers in several occasions after the Department established.

Attachments should be done according to increase of performance of the department.

(d) Even though the Public Service Commission had approved 870 number of officers who had expressed their willingness to join the service of the Department contributing continuously to the Employee Provident Fund and Employees Trust Fund without having pension rights, arrangements had not been made even by 31 December 2021 to approve the promotion procedures and to make relevant recruitments. Further, steps had not been taken so far to approve the recruitment procedures for the posts of Administrative officer, Technical officer, audit officer.

Recommendations from the national salary commission and the Department of management service for 12 number of recruitment and promotion procedures for officers who willing to join under the Fund and approval from the public service commission for the appointment letters could be issued and also revised the recruitment procedure and the promotion procedure for the post of administrative officer and the Technical officer had referred to the public service commission by this time.

Attachments should be done according to increase of performance of the department.

(e) Even though it had been stated that it can be recruited on contract basis under the maximum of 12 months on the personnel recommendation of the secretary of relevant Ministry only for the essential posts which difficult or cannot be accomplished from officers existing in service, by alternative measures such as acting appointments to appoint a successor. As per 03ii and iii of Public Administration circular No. 3/2018 dated 20 February 2018 about 20 months had elapsed since retired officer was appointed to the post of Director administration which is not a difficult position to appoint a successor. It was mentioned that tasks of training a suitable successor within that period is the responsibility of the retired officer who is being redeployed. It had been done so as per the circular.

An officer had appointed for the post of assistant director (Admin) by that time and therefore it was informed that there had not difficulties to maintain the tasks of Administration division.

Attachments should be done according to increase of performance of the department.

(f) According to the section 25 (3) of the Divineguma Act the Attorney General had informed that it was contrary to the law, appointing of government servants with pensions on a permanent basis for Community Based Bank staff as per the letter of Director General of the Department of Management Services dated 05 July 2019 and officers who had attached to the Department under 44 ( e) i and ii of the Divineguma Act and already working in the Community Based Bank Societies should be considered as released to the institutions on a temporary basis and although it had been informed that the separate posts for the bank cadre should be approved in future and after that arrangements should be made to recruit accordingly for the vacant posts, actions had not been taken by 31 December 2021 in respect that and the Department had paid salaries Approximately an amount of Rs. 3,944,366,634 for the 6444 number of Samurdhi bank cadre from January to 31 December 2021.

It was notified that there was no sever problem arising due to an officer of Sri Lanka Administrative Service had been appointed for the post of Director Administration

Action should be taken to attach as per increase the performance.

(g) The opportunity to amend the preference of officers who had expressed their interest to be absorbed had given by the Samurdhi circular 2018/6 dated 30 August 2018 and under the section 4 (e) iii and iv of divineguma act No. 01 of 2013 as amended by the Divineguma act No.02 of 2017. A entitlement had also been obtained for the old service period by submitting their

In accordance with the section 44 (e) iii of the Act, a cabinet paper rendered to have an approval regarding the salary of officers. According to the decision received it is expected to be amended the interest of officers. Therefore the said opportunity should be given to them. I further inform that after paying of all money to be paid to the Government by the officers

Administrative issues should be resolved and activities should be expedited

preference again. Some of them who retired and deceased for out of that officers had received settling of their pension, they will gratuity by now as per the obtain their pension gratuity. provisions with the gratuity Act no 12 of 1983 for the service period of the Authority under the II of Circular and even though the money should be reimbursed to the Government, it had not been recovered even by now.