පාර්ලිමේන්තු ප්‍රකාශන මාලා අංක: 492

ආයතනයේ නම: පරිසර අමාත්‍යාංශය

පාර්ලිමේන්තුවේ රජයේ ගිණුම් පිළිබඳ කාරක සභාව විසින් සභාගත කරන ලද වාර්තා සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119(4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා ගනු ලබන පියවර පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම

பாராளுமன்ற வெளியீட்டுத் தொடர் இலக்கம்: 492

நிறுவனத்தின் பெயர்: சுற்றாடல் அமைச்சு

பாராளுமன்றத்தின் அரசின் கணக்குகள் தொடர்பான தெரிவுக் குழுவினால் சமர்ப்பிக்கப்பட்ட அறிக்கைகள் தொடர்பாக, நிலையான கட்டளை இலக்கம் 119(4) இன் கீழ், கௌரவ அமைச்சரின் அவதானிப்புகள் மற்றும் எடுக்கப்படுகின்ற நடவடிக்கைகள் தொடபாக பாராளுமன்றத்துக்கு முன் வைத்தல்

Parliamentary Publication Series No.: 492

Name of Institution: Ministry of Environment

Submission of observations of Hon. Minister and steps taken with regard to the reports tabled by the Committee on Public Accounts in terms of Standing Order No. 119(4)

Parliamentary Publication Series No.: 492

Name of Institution: Ministry of Environment

Submission to Parliament of the observations and actions taken by the Hon. Minister under Standing Order No.: 119(4) on the reports tabled by the Committee on Public Accounts of Parliament - Financial Year 2023

Shortcomings identified by the committee	Actions taken by the institution to correct the shortcomings / Current status
Section One	
The Fixed Assets Module of the CIGAS program was not kept up to date as per paragraphs 8.1 and 8.2 of the Public Accounts Department's guideline No. 2022/05 dated 13.12.2022.	The Fixed Assets Module of the CIGAS program is currently being updated.
Responses were not provided within one month for every audit query submitted by the Auditor General.	Measures will be taken to provide answers to audit queries submitted by the Auditor General within one month. The Heads of Divisions have already been informed about this matter.
There were instances where internal audit queries were not answered within one month.	Measures will be taken to provide answers to internal audit inquiries within one month. The Heads of Divisions have already been informed about this matter.
Not all vehicles have ownership documents.	The Ministry has fifty (50) vehicles, of which forty-eight (48) have registration certificates in its possession. All relevant documents have been forwarded to the Department of Motor Vehicles to take over the remaining two vehicles, namely the motor vehicle bearing number KB-7120 registered under the name of the Ministry of Disaster Relief Services and the jeep bearing number GW-1326 registered under the name of the Ministry of Economic Development, and the process is currently underway.
Not all vehicles have the state emblem painted on them.	Arrangements have been made to display the State Emblem on the Ministry's vehicles.
A vehicle has not been disposed of for less than 08 months after its registration.	Two committees have been appointed to assess the three (03) such vehicles and three (03) other vehicles identified as being in need of disposal by the committee appointed to select vehicles to be repaired as a priority among the vehicles belonging to this Ministry prior to disposal. The vehicles are to be disposed of as soon as the assessment values are received from the two committees.
Overdue deposits in the General Deposit Account had not been dealt with in accordance with FR Section 571.	At present, the overdue general deposits have been dealt with in accordance with F.R.571.

Staff had been recruited in excess of the approved limit.	Development officers were attached to this ministry under a policy decision taken by the then government. 568 development officers have been approved for this ministry by the Department of Management Services letter No. DMS/CM/24/14 and dated 2025.01.15. Accordingly, no staff has been recruited beyond the approved limit so far.
Section two	
The number of training opportunities provided was less than 50% of the planned training opportunities.	The reason why the number of training opportunities provided for the year 2023 was less than 50% of the planned training opportunities was, Due to the restrictions imposed by the Ministry of Finance to control public expenditure through BD/CBP/01/01/04-2022 and National Budget Circular No. 03/2022 dated 2022.04.26, staff training programs were not implemented and certain training programs had to be revised. (Out Bounding Training/ Induction Training)
The audit opinion on the accounts of the institution was qualified / adverse / disclaimer	The audit opinion on the accounts of the institution is in qualified standard in view of the following: i. Necessary steps are being taken to acquire the land where the Sobadham Piyasa building is located. ii. Steps are being taken to legally acquire and transfer the assets, and after acquisition, the assets will be included in the assets and after transfer, the assets will be removed from the accounts.
The recommendations of the Auditor General's report had not been implemented. **1.6 Comments on the Financial Statements** **1.6.1 Accounting Deficiencies** (a) (i) The Ministry of Environment had not taken steps to disclose the assessed value of Rs. 261,000,000 of the land on which the Sobadam Piyasa building is located under non-financial assets in the financial statements and to acquire the land legally.	 (i) After requesting a discussion with the officials of the Urban Development Authority regarding the delay in the transfer of the land, but this was not granted, this Ministry proposed to submit a joint Cabinet Memorandum to the Cabinet together with the Ministry of Transport, Highways and Housing Development (under the Ministry of Urban Development) and the draft Cabinet Memorandum

	for this purpose has been forwarded to the Secretary of the Ministry of Transport, Highways and Housing Development on 27.03.2026 for the approval of the Secretary. Accordingly, I would like to state that the delay in the process of acquiring the land where the Sobadam Piyasa building is located is not due to any delay on the part of this Ministry.
(ii). The value of non-financial assets of the Ministry as at 31 December 2023 included a vehicle that was disposed of on 09 November 2023 and 10 vehicles that were transferred to other institutions as at 31 December 2023, amounting to Rs. 27,790,000.	The value of the jeep bearing number KA-3327, which was disposed, has been removed from the non-financial assets of the CIGAS system in November 2025. Although the completed MTA6/8 forms and relevant documents were forwarded to the Ministry of Irrigation on 26.04.2022 to legally hand over the 10 vehicles temporarily attached to the Uma Oya Lower Valley Development Project to the Ministry of Irrigation, since no action had been taken to take them over, the completed MTA6/8 forms were also provided on 12.11.2025 and the Irrigation Department has not taken any action to take over those vehicles so far.
(iii.) The Ministry of Environment had not taken steps to transfer 03 vehicles worth Rs. 12,400,000 currently being used by the Ministry of Environment to the name of the Ministry of Environment and those values were not included in the value of non-financial assets as at 31 December 2023.	The motor vehicle bearing KO-8812 belonging to the Ministry of Irrigation and Water Management has been taken over by this Ministry. All relevant documents have been forwarded to the Department of Motor Traffic to take over the motor vehicle bearing number KB-7120 registered in the name of the Ministry of Disaster Relief Services and the jeep bearing number GW-1326 registered in the name of the Ministry of Economic Development, and the process is currently underway.
2. Financial Review **2.1 Expenditure Management**	
(a). It was observed that more than sixty percent of the amount of Rs. 122,070,000 allocated for 02 projects for the year 2023 remained unspent.	i. Provisions have been left over due to compliance with the restrictions imposed by the Ministry of Finance in relation to controlling public expenditure vide BD/CBP/01/01/04-2022 and National Budget Circular No. 03/2022 dated 26.04.2022. ii. Instructions have been given to the relevant officers to carry out project work as planned.

(b). It was observed that out of the total amount of Rs. 17,400,000 received as provisions for 6 expenditure items under Financial Regulation 66, an amount of Rs. 2,414,013 remained unspent.	Officers have been informed to transfer expenditure heads and allocate provisions as per F.R.66 only if necessary.
(c). In the year under review, Rs. 150 million was allocated as annual budgeted allocation for the implementation of the National Environmental Conservation Programmes and out of that allocation, Rs. 45 million was transferred under the provisions for the annual programmes of the Ministry under Financial Regulation 66 and that amount was used for the 5th session of the Asia Pacific Forum of Ministers and Environmental Authorities held in the year 2023. It was observed during the audit that about 30 percent of the budget allocation allocated to the National Environmental Conservation Programme was spent for the said session, which was an activity that did not directly affect environmental conservation activities.	In accordance with the Cabinet decision regarding the hosting of the 5th Session of the Forum of Ministers and Environment Authorities of Asia and the Pacific in Sri Lanka, and based on the observations of the Minister of Finance, Economic Stabilization and National Policies, it was informed that the related expenditure should be managed using the allocations already provided to the Ministry of Environment under the 2023 Annual Budget. Accordingly, in line with Expenditure Control Budget Circular No. 01/2023 issued on 27.01.2023, the funds allocated for programs that were not implemented during the year 2023 were utilized for this purpose. Humanity is currently facing the global triple crises of climate change, biodiversity loss, and environmental pollution. These crises exacerbate inequalities and have disproportionate impacts on people across the world. Therefore, all nations must work together cooperatively to protect the environment. Collaboration with international organizations is essential to achieve global environmental goals. In pursuing these objectives in partnership with international organizations, the benefits that accrue to the country include obtaining grants for environmental conservation projects, securing scholarships for training in environmental conservation, sharing scientific knowledge with other countries, and receiving foreign assistance and support. The above-mentioned session was held to discuss the regional environmental agenda with the objective of formulating and conveying regional views to the 6th Session of the United Nations Environment Assembly, which was scheduled to be held in Nairobi in 2024.

2.2 Incurrence of liabilities and commitments (a). Although the total amount of the statement of liabilities submitted by the Ministry for the year 2023 was Rs. 19,511,266, the balance as per the Commitments and Liabilities Report (SA-92) obtained from the Treasury Print (CIGAS) was Rs.11,485,100 and accordingly it was observed that the Ministry had not correctly identified the values of commitments and liabilities as on 31 December 2023.	At present, actions are being taken to identify and account for liabilities properly.
2.3 Non-compliance with laws, rules and regulations (i). Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka Financial Regulation 104 (1) (4)	The final report of the investigation conducted under F.R.104(4) regarding the accident involving the jeep bearing No. CAC-0172 was submitted on 15.07.2024 and the report was forwarded to the State Finance Department on 22.07.2024. The recommendations of the F.R.104(04) Committee appointed regarding the accident involving the motor vehicle bearing No. KX-7665 were submitted on 2022.05.17.
(ii). Treasury Circulars Treasury Circular No. 02/2017 dated 31 December 2017	The motor vehicle bearing number KO-8812 belonging to the Ministry of Irrigation and Water Management has been taken over by this Ministry. All relevant documents have been forwarded to the Department of Motor Traffic to take over the motor vehicle bearing number KB-7120 registered in the name of the Ministry of Disaster Relief Services and the jeep bearing number GW-1326 registered in the name of the Ministry of Economic Development, and the process is currently underway.
3. Operational Review **3.1 Foreign Aid Projects** **3.1 (a) Climate Change Mitigation Operational Cooperation Project**	
(i). It was observed that the performance bond of Rs. 3,100,000 received from the relevant Consulting Company for the	The performance bond of Rs. 3,100,000.00 obtained from the consultancy firm for the establishment of the National Climate Change Data

establishment of the National Climate Change Information Exchange Network System at a total cost of Rs. 31,000,000 under the Climate Change Mitigation Operational Cooperation Project was scheduled to expire on 12th April 2024 and that the work was being carried out in a manner that would enable the said information exchange network system to achieve the required performance level so that the stated objectives could be achieved.	Exchange Network System was deposited in the account of the Ministry of Environment. Necessary steps were to be taken to release the said amount when the system was made operational again. Accordingly, the financial provisions required for the operationalization of this system were obtained through the 2nd NDA Readiness Project of the National Authorized Agency, and the system was brought back to operational status by obtaining an analysis of this system and conducting a series of workshops to build user capacity for effective use. Thereafter, the said amount was paid to the said institution.
(ii). It was observed that the National Climate Change Information Exchange Network System was not operational as per the estimated date of 09 November 2023, while an estimated cost of Rs. 1,860,000 was allocated for the first year (2022) and the second year (2023) for the maintenance of the National Climate Change Information Exchange Network System.	Climate Smart Initiative Private Limited has signed a contract for the maintenance of this system for three years. Accordingly, the validity period of the contract expired on 11.02.2024. After that, the institution was excluded from the maintenance of this system. However, the technical errors that arose during their service period and the maintenance of the system were properly carried out by this institution. Therefore, after the end of the maintenance service period, the technical errors that arose were resolved and the amount was paid to the institution.
(iii). The Climate Change Secretariat had identified 55 data provider institutions that had entered into MoUs with the relevant stakeholders for the establishment of the National Climate Change Data Exchange Network, but MoUs had been signed with only 08 institutions.	Firstly, the MoUs were designed to be valid for only two years. However, at the end of those two years, before entering into the MoUs again, as per the request made by the institutions to hold training sessions at different central locations, training sessions were held for the re-appointed officers in December 2024 and the issues and suggestions of those officers were also discussed. At that time, it was discussed to validate the parameters to be provided by each institution again during the development of this system. Accordingly, these parameters are being revalidated, the necessary steps are being taken to extend the period of the Memorandum of Understanding and enter into agreements with the institutions.
(iv). Computers had been provided to the relevant institutions to establish MoUs with the data providers for the data exchange network system.	This project was completed by the year 2021. Also, on 18.03.2024, the institutions were informed to use those computers only for collecting this data and to enter the data into the system properly.

(v). In the year 2021, 04 MoUs were scheduled to be signed by the due date.	In the MoUs that were set to be valid for only two years, before entering into new agreements at the end of the period, as per the request made by the institutions to conduct training sessions for the changed focal points, training sessions were held for the re-appointed officers in December 2024 and the issues and suggestions of those officers were also discussed. At that time, the parameters were validated again, the MoU period was extended and agreements were entered into with the institutions. Accordingly, the necessary work is being done.
(vi). Under Section 2 of the explanatory memorandum, the Ministry of Environment had provided that the entities providing the information should be granted access to the information network, but the third-party entities were not granted Authorization Access.	Authorized access has been set up for all the re-appointed focal points.
(vii). According to Article 2, point "e" of the Memorandum of Understanding, the institution providing the data must ensure that accurate, reliable and acceptable data are submitted to the National Climate Change Data Exchange Network, but the institution has not been able to submit the data to the Data Exchange Network for a number of days.	Since the officer who has received training and expertise in this system at the Climate Change Secretariat has been transferred to the Presidential Secretariat, before the officer is released, three other officers of this division have been trained and skilled for this and have started updating and maintaining this data system.
(viii). The Agreement shall be reviewed periodically and necessary changes shall be made to the Agreement signed with the Data Provider in accordance with Section 6 of the Agreement. But as of the date of the audit, arrangements had not been made to review the requirements and update the agreement appropriately by coordinating with the stakeholder institutions.	Training sessions were conducted for all focal points in December 2024. Also, discussions were held with them, validation of the data to be provided by each institution has been carried out, and necessary steps are being taken to extend the contract period again and reach new MoUs.
(ix). It was observed that the Ministry, which had emphasized the need for continuous monitoring of the system and the need to update it in good coordination with other departments, was not taking necessary steps in this regard, while the Committee on Public Accounts held on 19	To maintain this system as a functional system, the relevant data should be entered into the system by the participating institutions. However, since the relevant tasks have to be carried out with a limited number of employees, and since those officers have been transferred, repeated training sessions have to be held to provide knowledge about the system to the newly appointed officers, and some data has to

November 2021 noted that the progress of this project was not satisfactory. (x). It was observed that the Chief Accounting Officer of the Ministry had been directed to update the National Climate Change Information Network (NCIN) system and submit it to the Committee on Public Accounts at the above-mentioned Committee on Public Accounts.	be analyzed and entered into the system as secondary data, although there has been some delay in entering the data into the system, the necessary work to maintain this system as a functional system is being carried out on a priority basis. Since all the relevant tasks have to be carried out with a limited number of employees, although there has been some delay in it, work is being carried out on a priority basis to make this system a functional system during this year.
3.1 (b) Healthy Landscape Project (i) . The officials of the Department of Forest Conservation and Wildlife Conservation, who had been briefed at the Palugaswewa Regional Coordination Meeting on 26th January 2022 regarding the rehabilitation of Thumbikulama Tank under the Healthy Landscape Project, had verbally agreed to the rehabilitation of this tank for the use of wildlife without any assistance. Accordingly, it was observed according to the physical survey conducted on 14th August 2023 that the tank had been constructed without a dam, but under the Suvadai Landscape Development Project, Thumbikulama had constructed a sluice gate at a cost of Rs. 1,541,477.	By now, written approvals have been obtained from all the institutions that require approval and instructions have been given to commence the project activities.
(ii). Although the Thumbikulama tank had been renovated at a cost of Rs. 51,56Mn with the aim of obtaining water for cultivation purposes, but it was observed that the tank was not capable of releasing water for cultivation purposes and actions had not been taken to coordinate with the relevant institutions to renovate the canals so that the overflow water of the tank could flow to the Ellangawa tanks located in downstream.	The relevant work has been completed to fulfill the objectives of the Healthy Landscape Project.
(iii). It was observed that the construction of a road, alteration of a road for a forest,	The relevant approvals have been given to the relevant technical agency, the Department of Agrarian Development, for the establishment of

use of a road for a forest etc. in a protected forest was prohibited under Section 7.1(l) of the Forest Reform Act No. 65 of 2009. However, it was observed that the construction of a road for a forest at a cost of Rs. 2,107,933 as per the cost estimate of the Healthy Landscape Project was in violation of the Forest Act while the Thumbikulama Reserve was being included in the project area.	this tank. Approval has been given to construct a tank, and the sluice is a key component of the tank. During the last drought season, water was supplied to the tanks in the lower area of Ellangawa and many acres of paddy fields that were at risk of being damaged by drought were saved by taking the water obtained through this sluice to the lower tanks through the water channel that existed before the tank embankment broke. The Forest Conservation Department has given written approval on 20.09.2024 for the renovation of this tank. At present, while implementing projects, attention is paid to the ordinances and other legal conditions and further work is being done.
(iv)It was also observed that although the agreement relating to the restoration of the Thumbikulama tank had stipulated the restoration of 200 acres of paddy fields and the restoration of the ecosystem as outputs, since the Thumbikulama tank and an area of 2,744 hectares associated with it had been declared as the Thumbikulama Reserve Forest by Gazette No. 1821/34 dated 01 August 2013, therefore the said agreement had stipulated outputs that could not be achieved legally.	A field inspection of the said area has been carried out under the leadership of the Minister of Agriculture, Livestock, Lands and Irrigation and by the Conservator General of Forests and other officers of the said department, officers of the Agrarian Development Department, and officers of the Wildlife Conservation Department. Accordingly, when asked verbally, it was informed from the officers of the Agrarian Development Department that discussions are currently underway regarding further work in this regard.
3.2 Procurement (a) It was observed during the file inspection that the prices submitted by the 03 institutions for the invitation to tender for the provision of food to the officials who participated in the 5th session of the Asia Pacific Forum of Ministers and Environmental Authorities were not dated and signed by the members of the Bid Opening Committee of the Ministry of Environment and that there was no Bid Opening Committee Report relating to the same. Accordingly, the accuracy of the Bid Opening Methodology was not verified during the audit and the relevant Technical Evaluation Committee Report had not been submitted in a proper format as per 2.11.3 of the Procurement Guidelines.	Procurement is currently being carried out in accordance with the Procurement Guidelines.

(b) The Procurement Committee had given its decision for the procurement of food for the officials participating in the 5th Session of the Asia Pacific Ministers and Environmental Authorities Forum on 27th September 2023, and requested to obtain the service from Lavinia Bakers and provide a total of 3712 food packets, 200 food packets per meal. However, approval was given to order the required quantity of food packets based on the requirement and to obtain it again subject to the approval of the Procurement Committee if the quantity exceeded. However, 8423 food packets, i.e. 4711 food packets in addition to the 3712 food packets for which the above prices were called, were purchased for this conference. Accordingly, it was observed during the audit that 127 percent more food packets had been purchased than the amount approved for purchase. In view of the above, although Rs. 2,422,000 had been allocated for the provision of food for this gathering, Rs. 4,443,970.00 had been paid for this purpose and it was further observed during the audit that Rs. 2,021,970.00 had been paid in excess of the expected amount for the provision of food.	During the course of this conference, 105 traffic officers, 30 additional officers of the Special Task Force, all security traffic, Intelligence, Riot Control and Official Kennel Division officers were deployed for duty and 235 packets per shift had to be increased. The Ministerial Security Division also had to provide more food packets from time to time as requested. Since more food packets than planned had to be provided during the conference, expenditure had to be incurred on providing food. This happened because, for security reasons, it was necessary to provide food to the security forces in the morning of the relevant day or as a duty assignment without prior notice. I also draw your attention to the fact that the Head of State and the foreign representative did not arrive in the country on the same day. Currently, the activities of the program are being properly identified, planned and implemented.
(c) Lavinia Bakers, which was selected to provide food to the officials participating in the 5th session of the Asia Pacific Ministers and Environmental Authorities Forum, had requested that the cheque for the amount of Rs. 4,443,970.00 be made payable to T.A.B. Ranjith of Testa Bake House (Pvt) Ltd. and accordingly, the Ministry had issued the cheque to T.A.B. Ranjith. In view of the above, it was observed during the audit that the Ministry had not issued cheques in the name of Lavinia Bakers, which provided the service for providing food, but had issued the cheque to T.A.B. Ranjith for the amount of Rs. 4,443,970.00. **3.3 Assest management**	Lavinia Bakers was selected to provide food and since the institution had submitted invoice stating that it was a registered institution in the name of T.A.D. Ranjith, cheques were issued in his name.

(a). The 05 vehicles have been parked in the Ministry premises and garages that are not in running condition among the vehicles owned by the Ministry of Environment. Although these vehicles have been parked for a period of between 03 and 09 years, actions had not been taken to conducting either the required repairs or disposal.	The following vehicles belonging to the Ministry, which were identified as being in an undriveable condition and should be disposed of, have been disposed of on 2025.06.12. Double cab vehicle HK-8894 Jeep vehicle KH-9235 Motor vehicle KK-9635 Jeep vehicle No. 65-1578 and motor vehicle KB-7120 have been repaired and are currently being used for official purposes.
(b) In accordance with Section 02 (a) of the Asset Management Circular No. 04/2022 dated 25th January 2022, if the vehicles reported to the Office of the Comptroller General by 31st August 2020 are not in good condition and are not being disposed of, immediate action should be taken to complete the process of disposing of such vehicles as per the instructions given in Section 02 (a) of the Asset Management Circular No. 05/2020, however, 02 vehicles owned by the Ministry were recommended to be disposed of on 31st December 2020, and action was not taken in accordance with the above circular. The Ministry, which had received approval to dispose of the above vehicle by the letter of the Comptroller General dated 09 March 2023 and numbered CGO/ASM/Environment/General/21-1, had not been acting accordingly on the date of the said date.	Jeep No. 65-1578 has been repaired and put into service with the provisions of a project implemented by the Ministry. Car No. KH-9235 has been disposed of on 12.06.2025. Since the repair of the jeep bearing number HQ-4331, which was sent to United Motors for repair, is not economically viable, an assessment committee has been appointed to dispose of it.
(c) The observations made during the parking of the vehicles adapted for the ministerial staff of the Ministry of Environment are as follows. • Scratches around the body of the motor vehicle • Broken tail lamps, reverse lamps, and tail lamps • Installation of false number plates • Scratches and dents on the body, hood and other parts of the vehicle and the dashboard was cracked • AC window knobs were missing • Front windscreen was cracked • Left and right tail lights were broken	KS-7955 Motor Vehicle - The vehicle was assigned to the Ministerial Staff and the amount spent on the repair has been recovered from the officer who assigned the vehicle in relation to the damages incurred at the time of handing over the vehicle. KY-4966 Motor Vehicle - The Ministry has not repaired the dents and scratches that occurred around the body of the vehicle when it was handed over to the Ministerial Staff, so no cost has been incurred for that. Internal control procedures have been implemented to ensure the safety of the vehicles during the handover of the vehicles.

It was observed that the Ministry had been notified of the damage and that it was not possible to repair the damage and recover the damage through insurance coverage.	
(d) According to the 38th Supplement to the Procurement Procedure Code issued on 21 April 2021, in accordance with Procurement Guidelines No. 9.3.1 (7), it was informed that the quotations for vehicle repair and maintenance activities can be made from the local agencies of the relevant vehicles, considering whether it is economically effective. In the year 2023, a cost of Rs. 6, 360, 496. 00 was incurred for 81 service periods for 41 vehicles through relevant vehicle agents, and the audit did not confirm whether the cost incurred for the relevant services was economically productive.	When the relevant vehicle was referred to the local agency for vehicle servicing, minor repairs were also carried out at that time, so that cost has been incurred.
(e) 55 desktop computers were purchased on 30 December 2020 at a cost of Rs. 12,446,500 (excluding VAT) to provide data to the stakeholders providing data to the National Climate Change Data Sharing Network and these computers were provided to the 55 stakeholders 14 months after the date of purchase. Out of the 27 stakeholders sampled during the audit, 20 stakeholders themselves had not used these desktop computers to transmit data to the National Climate Change Data Sharing Network or to process the data related to it, and one stakeholder kept the computer in its packaging without using it and stated that the relevant computer was not required for that institution. Accordingly, it was observed that computers had been distributed without properly identifying the need and it was also observed that the objectives expected to be achieved through the purchase of these computers had not been achieved.	On 18.03.2024, the institutions were informed to use the computers only for collecting this data and to enter the data into the system properly.
(f) 05 laptops were purchased on 10th November 2020 at a cost of Rs. 1,065,000 (excluding VAT) for the National Climate Change Information Exchange Network System. During the physical inventory check conducted on 12th October 2023, it	Since 03 laptops are not in working condition, necessary steps are being taken to dispose of those laptops.

was observed that out of these 05 laptops, 02 were given to the Finance Division of the Ministry, while 03 laptops were lying idle in the Climate Change Division. **3.4 Non-financial transactions**	
A vehicle that had been involved in an accident in 2013 and had been idled in a private garage for over 10 years without being able to pay for its repairs had been disposed of in 2023 for Rs. 1,800,000. The investigation into the accident and the recovery of the repair costs under Regulation 104(4) had not been carried out properly, and the amount of Rs. 1,614,105 had been used to pay for the accident repairs and the remaining amount of Rs. 185,895 had been deposited with the General Treasury. Accordingly, the audit revealed that the government had incurred a loss of Rs. 1,614,105. **3.5 Management Weaknesses**	Since it has been decided by the report of F.R.104 (4) that the driver cannot be found guilty in the accident of the jeep bearing number KA-3327, the loss of the vehicle has not been recovered from him.
(a). According to the financial statements of the Central Environment Authority for the year 2023, it was stated that the Ministry of Environment should have spent Rs. 14,531,330 on the plastic waste management program. Accordingly, it was observed that the Ministry of Environment had not paid sufficient attention to the recovery of Rs. 14,531,330, which was due to the government from the proceeds received for the plastic waste management project implemented by the Central Environmental Authority about 10 years ago.	The amount of Rs.14,531330 due by the Central Environmental Authority has been paid to the Ministry of Environment by receipt number R/24/550679 on 2024.08.06, and the said amount has been credited to the government revenue on 2024.08.07.
(b). In the observations submitted by the Minister of Finance, Economic Stabilization and National Policy for the Conference dated 07 September 2023 entitled "The 28th Conference of the Parties to the United Nations Framework Convention on Climate Change to be held in Dubai, United Arab Emirates" dated 07 September 2023, presented by the Minister of Environment, Cabinet Resolution No. 23/1739/622/021, "Given the restrictions imposed on the foreign travel of	Instructions have been given to implement the recommendations given in the Cabinet papers and to act as per the circulars regarding foreign trips.

government officials for the purpose of this administration, it is appropriate to include a minimum and essential number of officials for the above Conference and to designate the specific delegation of such officials." It was then submitted for prior approval of the Presidential Secretariat. It was observed that in addition to the officials who had received prior approval, 06 officials from the Ministry had participated in this conference and also observed that those officials had not obtained prior approval from the Presidential Secretariat to participate in the conference. It was revealed that out of those 06 officials, three officials were working in the Section of Environmental Planning and Economics and those officials were selected to participate in the conference of the United Nations Framework Convention on Climate Change. It was observed that the Minister of Finance, Economic Stabilization and National Policy had stated that "after the conclusion of the conference, a report on the progress made by Sri Lanka in achieving the agreed targets of the United Nations Framework Convention on Climate Change should be submitted to the Cabinet", but such a report was not submitted to the Cabinet. (c) The Minister of Environment and the staff had been provided with 07 vehicles by the Ministry on 24th October 2023, but in addition to the above vehicles, 04 reserve vehicles owned by the Ministry had been used by the staff of this Ministry on various occasions. During the period from 24th October 2023 to 03rd February 2024, the said 04 vehicles had been used and 16,950 kilometers had been driven by them, for which 2,366 liters of fuel (diesel) had been provided by the Ministry. Accordingly, it was revealed during the audit that the Ministry had spent Rs. 831,412 to procure 2,366 liters of fuel for the 04 vehicles that were illegally acquired, exceeding the number of vehicles that could have been acquired for the Minister and the ministerial staff as per the circular.	 The assignment of vehicles to the Hon. Minister, Deputy Minister and their staff is currently being carried out as per the Presidential Secretariat No. PS/CSA/00/1/4/12 issued on 21st January 2025.

(d) Contrary to the qualifications set out in the Cabinet Resolution No. 20/1399/301/006 and the Cabinet Decision dated 17 September 2020, the Secretary to the Ministry had appointed a monk as the Advisor to the former Minister of Environment on 15 November 2023. It was revealed during the audit that from 15 November 2023 to 03 February 2024, the advisor monk had been paid an amount of Rs. 484,331 as advisor allowance and other allowance. The appointment letter for the position of Advisor was issued by the Secretary to the Ministry on November 15, 2023, but according to a letter sent by the Private Secretary as per the instructions of the Minister, the appointment date was effective from October 24, 2023, as stated in the appointment letter issued by the Secretary to the Ministry. Accordingly, it was observed during the audit that due to the above action taken as per the advice of the Minister, a total of Rs. 74,194 in advisory allowances and Rs. 4,452 in allowances were paid by the Ministry's budget for a period of 23 days from 24th October 2023 to 15th November 2023, without a letter of recommendation totalling Rs. 78,646.	The appointment of a monk to the post of Advisor to the Minister of Environment has been made in accordance with the instructions of the Cabinet Memorandum No. ps/cm/gpa/41/2020 as notified by the Minister, in accordance with his professional and educational qualifications. The monk holds a National Diploma in Teaching, a Diploma in Education and a Postgraduate Degree with a Bachelor of Arts. He has served in the Government Executive Grade as a Grade 1 Teacher in a Government School and as an Assistant Director in a Zonal Education Office for nearly 10 years. He has also held the positions of the Coordinator of the Advisory Board of the Ministry of Mass Media, the Sri Lanka Rupavahini Corporation, the Broadcasting Corporation, and the Independent Television, and the Advisory Board Member of the Ministry of Mass Media of the Central Provincial Council. He has also served as the Ethics Teacher at the Nanoda Vocational Education Institute in the Central Province. Therefore, the appointment was made after considering the experience of the monk in public service, experience in departmental advisory positions in government institutions, etc. and in accordance with 2.4 of the aforementioned Cabinet Memorandum and the most appropriate of the two cases mentioned in 2.3 of the said Memorandum. As per the instructions of the Minister, the Prelate has been serving in the advisory position since 24.10.2023 and there has been a delay in informing this. Accordingly, the appointment letter has been issued on 15.11.2023. Accordingly, the officers have been instructed to act in accordance with the recommendations given in the Cabinet Papers.
4. Human Resource Management	
(a) It was observed that there were 21 vacancies in senior level posts in the Ministry as on 31st December 2023.	Since the recruitment for the posts of the Sri Lanka Administrative Service and the Scientific Service belonging to the executive level is carried out by the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, the Ministry of Public Administration has issued periodic notifications through the MISCO database and in writing to fill the said vacancies.
(b) As on 31st December 2023, the total number of posts approved for the Legal Department, namely the post of Chief	Steps are currently being taken to conduct interviews and recruit a Legal Officer under open recruitment.

Legal Officer and 02 Legal Officer posts, remained vacant. (c) The Ministry of Environment had approved 05 posts for Grades I, II and III of the Sri Lanka Agricultural Service as a requirement for the Ministry of Environment, but as of 31st December 2023, all 05 posts remained vacant. Necessary steps were not being taken to revise the approvals given for those posts. (d) Although approval had been given to the Ministry on 25th January 2023 for 299 Development Officer posts, 267 Development Officers had been attached to the Ministry in excess of the approved number of posts, the staff posts for those posts had not been approved as of 31st December 2023.	Steps are being taken to obtain the services of an officer from another government institution for the post of Chief Legal Officer with the consent of the Ministry. A proposal has been submitted to the Department of Management Services with the proposal number - ENV/ADM/02/02/65 dated 2026.03.13 proposing the merger of the Environment Division and the Wildlife Division as per the needs of the Ministry. Development Officers were attached to this Ministry under a policy decision taken by the then government. 568 Development Officers have been approved for this Ministry by the letter of the Department of Management Services with the letter number DMS/CM/24/14 dated 2025.01.15. Accordingly, no staff has been recruited beyond the approved limit so far.

Dr. Dammika Patabendi,

Minister of Environment