

ආයතනයේ නම: ආරක්ෂක 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.

நிறுவனத்தின் பெயர்: பாதுகாப்பு அமைச்சு

பாராளுமன்றத்தின் அரசு கணக்கு குழுவினால் முன்வைக்கப்பட்ட அறிக்கை
தொடர்பாக நிலையியற் கட்டளை இலக்கம் 119(4) இன் கீழ் கௌரவ
அமைச்சரின் அவதானிப்புக்களும் மற்றும் அது தொடர்பாக எடுக்கப்பட்டு
நடவடிக்கைகளும் பாராளுமன்றத்தில் சமர்ப்பித்தல்.

Name of the Institution: Ministry of Defence

**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)**

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Actions/current status taken to reconcile the weaknesses indicated by the 116 series of Parliamentary Statements tabled in Parliament by the Committee on Public Accounts.

01. Ministry of Defence

Deficits identified by the committee	Actions taken to address deficits / current status
Part 1:	
01. The register of damages is not kept up to date.	a. Under the register of damages belonging to the Ministry of Defence, the relevant register is maintained including the damages related to the headquarters of the Tri Forces.
02. Every audit query raised by the Auditor General was not answered within a month.	<p>a. Although there were some delays in the year 2018 in sending answers to the audit queries submitted by the Auditor General, necessary steps have been taken to avoid such delays. However, it has become practically difficult to provide answers to some audit queries within a month due to the need to provide answers after getting answers from each division and institution/department belonging to this ministry.</p> <p>b. Also, the relevant officers and staff of all departments and institutions/departments under this ministry have been informed to provide answers to all audit queries within the expected periods and to ensure that such observations do not reoccur.</p>
03. Responses to internal audit queries were not submitted within a month.	<p>a. Although there were some delays in 2018 in responding to internal audit queries, such delays have been avoided so far.</p> <p>b. The officials and staff of all the departments belonging to this ministry have been informed to</p>

	provide answers to all internal audit queries that need to be answered within the expected time limits and to ensure that such observations do not reoccur.
04. As per Public Finance Circular No. 5/2016 dated 31.03.2016, the goods were surveyed and the related reports were not submitted to the Auditor General on the due date.	a. Boards were appointed on 05.12.2018 to carry out the goods survey work of 16 other institutions including the Ministry of Defence for the year ending 31.12.2018. Accordingly, as the relevant survey reports should be reported to the Auditor General before 31.03.2019, it was informed that arrangements should be made to provide them before 25.01.2019. Accordingly, by 31.03.2019, it was possible to submit the reports of 06 institutions (Office of the Chief of Defence Staff, Sir John Kotelawala Defence University, Defence Services Command and Staff College, State Intelligence Service, Research and Development Centre, Joint Services Language Training Institute) to the Auditor General. Then, due to the sudden bomb attack on 21.04.2019, due to the insecure situation in the country, it was difficult for the Survey Board officers to participate in the goods survey activities. After the insecure situation disappeared, the goods survey work of all other institutions was completed. Accordingly, by 20.12.2019, the goods survey reports of the Ministry of Defense and all the institutions under it have been forwarded to the Auditor General.
05. The recommendations on excesses, deficiencies and other recommendations revealed in the annual commodity survey were not implemented within the	a. According to the reports of the Annual Commodity Survey Board as on 31.12.2018, the Boards did not disclose the presence of surpluses and deficiencies in other institutions under the Ministry of Defence. The goods survey report of the Ministry of Defence was

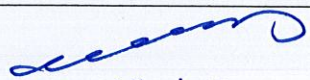
<p>stipulated period.</p>	<p>forwarded to the Auditor General on 20.12.2019. Since the officials were very busy due to the insecurity in the country, it was not possible to finish the goods survey work within the stipulated time frame. Accordingly, inquiries are currently being made regarding the deficiencies and excesses identified by the Ministry of Defense as of 31.12.2018. In addition to this, the work of appointment of the committee for disposal of the goods to be disposed of under the other recommendations made by the Commodity Survey Boards has also been started and those works are also in the final stage.</p>
<p>06. As per Financial Regulations 94 (1), the remaining appropriation limit after utilisation of the provision made for a subject of expenditure had been committed in excess of the approved limits.</p>	<p>a. At the end of the year 2018, with the aim of transferring the provisions from the balance, the liabilities for the related works were entered into, but due to insufficient funds received in the last quarter of the year, the activities have not been carried out as expected. But so far, officials have been informed not to incur debts beyond the provisions and such situations have been prevented.</p>
<p>07. There were outstanding loan balances dating back more than a year.</p>	<p>The following reasons have contributed to this and corrective measures have also been mentioned.</p> <p>(a) Arrangements have now been made to correctly account for the loan balances of the officers whose debt settlements have not been done correctly during transfer.</p> <p>(b) The debts of the State Intelligence Service and Police Special Task Force officers, which had been settled with the Inspector General of Police, have been</p>

	<p>brought back to the Ministry of Defence by the Inspector General of Police and arrangements have been made to settle the related debts through transfer notes.</p> <p>(c) The debt has been recovered in instalments by direct notification to the officers who have left the service and the officers who have been suspended.</p> <p>(d) The outstanding loan balance of the retired officers has been set aside by the Pension Department to settle the loan.</p> <p>(e) Accordingly, by proceeding as mentioned above, an amount of Rs. 2,313,415.00 debt has been settled from the existing loan balance in the year 2019.</p>
08. The balance of the head account was reconciled with the books of the treasury and the changes were not reconciled monthly.	<p>a. According to the TOD/IMP/05 form, the relevant reports for the year 2018 and 2019 have been submitted to the Treasury Operations Department on a quarterly basis. Quarterly reports for March 31st and June 30th have been submitted to the Treasury Operations Department for the month of January to June 2020 comparing the balance of the head account with the treasury balance on a monthly basis.</p>
09. The performance reports to be submitted to Parliament for the year under review were not submitted on the due date.	<p>a. During the preparation of the performance report, there are a number of institutions belonging to the Ministry, so this delay has been caused by the considerable time spent in obtaining information from those institutions. Also, the delay in preparing the report in three languages has also led to the report not being submitted on the scheduled date.</p> <p>b. Nevertheless, the 2019 performance report was printed and completed within the stipulated time with great effort despite the spread of Covid. Efforts will be made to prevent related delays in the future.</p>

Part Two	
01. The organisation had not identified sustainability goals in terms of its scope.	
02. Performance targets were not set to measure the achievement of identified sustainability goals.	<p>a. Since it was difficult to identify sustainable development strategies with goals that are directly related to the subject of national security, no indicators were set for the year 2018 to measure sustainable development goals. However, due to the amendment of the Ministerial subjects and the addition of new subjects to the scope of the Ministry, it has been possible to broadly identify the objectives that contribute to the sustainable development goals and prepare indicators to measure them. The information identified by each sector is included in the 2019 report.</p> <p>b. Furthermore, in presenting the objectives to be achieved by this Ministry according to the Sustainable Development Act, in order to get a better understanding of it, steps have been taken to get technology input from the Sustainable Development Authority.</p>
03. Specific parties relevant to achieving the organisation's sustainability goals were not identified.	<p>a. Although the specific parties involved in achieving the sustainable goals are not identified, efforts have been made to identify projects and programs that directly or indirectly contribute to the related goals and objectives by the projects and programs included in the activities of the Ministry's affiliated institutions including the Tri Forces.</p>

<p>04. Details of the two representatives to be appointed for the coordination of sustainable development activities to be carried out in accordance with Circular No. MSDW/08/65 dated 27 April 2018 was not reported to the Ministry.</p>	<p>a. Two officers have been nominated as representatives by letter No.MOD/P&P/04/29 dated 08.10.20</p>
<p>05. A properly prepared human resource plan was not prepared as per the state administrative regulations.</p>	<p>a. According to Section 05 of the Public Administration Circular No. 02/2018 issued on 24.01.2018, it is recommended to prepare the human resource development plan of an institution, to creatively adopt a method unique to the institution and, it is not mandatory that the relevant plan should be prepared as per the format shown in the circular.</p> <p>b. Accordingly,</p> <p>For the year 2018, a human resource plan had been prepared according to a model unique to this Ministry.</p> <p>c. However, according to the provisions of State Administration Circular No. 02/2018 related to the year 2020, a human resources development plan has been prepared.</p>
<p>06. The human resources plan prepared did not stipulate a minimum training of 12 hours per employee per year.</p>	<p>a. The Public Administration Circular No. 02/2018 has been issued on 24.01.2018.</p> <p>However, the human resources plan for the year 2018 was prepared in the middle of the year 2017, concurrently with the preparation of the budget estimates for the year 2018 and, allocation of provisions for training in the year 2018 has been done there. Accordingly, taking into consideration the training needs, arrangements have been made to</p>


	<p>develop the knowledge and skills of the staff by organising training courses by combining the training needs.</p> <p>b. At present, the human resources plan has been prepared so that a minimum of 12 hours of training is received.</p>
07. The number of training opportunities provided out of the planned training opportunities was less than 50%.	a. In accordance with the workload of the Ministry, the target groups have been identified and selected training programs have been implemented in the relevant intervals. Furthermore, efforts will be made to increase the number of training opportunities in the future.
08. The Auditor General had not rectified the deficiencies/defects pointed out in the paragraphs.	a. Efforts have been made to reduce the deficits so far.
09. 03 main performance indicators related to the role performed by the institution were not identified.	Although it was difficult to identify the main task indicators in the year 2018, in the year 2019, the task indicators were identified as institutions of the Ministry.


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02. Disaster Management Division

Deficits identified by the committee	Actions taken to address deficits / current status
01. Every audit query raised by the Auditor General was not answered within a month.	a. Since most of the audit queries received are from the Divisional Secretariats and District Secretariats and the information has to be submitted, there has been a delay in giving answers to some of the audit queries. Concerned parties have been informed to act promptly to provide answers to audit queries.
02. Responses to internal audit queries were Staff had been recruited beyond the sanctioned limit.not submitted within a month.	a. After informing the relevant departments to provide prompt answers to internal audit queries, it has been arranged to provide answers within a month whenever possible.
03. Staff had been recruited beyond the approved cadre.	a. Officers have not been recruited beyond the approved cadre.
04. According to Management Services Circular No. 4 of 2017 dated 20.09.2017, staff information was not forwarded to the Management Services Department within one month of the end of a quarter.	a. Currently, the staff information has been forwarded to the Management Services Department on 30.06.2020 by email, and in the future, related information will be submitted as per the Management Services circular instructions.
Part Two :	
01. Performance targets were not set to measure the achievement of the identified sustainability goals.	a. The Sustainable Development Strategic Plan has now been drafted by the institutions overseen by the Disaster Management Division. It was advised that it should be further improved on 10.03.2020 in the awareness program led by the Director General of the Sustainable Development Council.The heads of the relevant institutions will be informed about it and further work will be done accordingly.

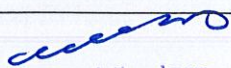
02. A properly prepared human resource plan was not prepared as per the Public administrative provisions.	a. Currently, the relevant human resource development plan is being prepared.
03. The prepared Human Resources plan did not stipulate a minimum of 12 hours of training per employee.	a. A minimum of 12 hours of training per employee has been stipulated in the plan being prepared.
04. Performance contracts involving the entire staff were not prepared.	a. Relevant performance agreements are being prepared accordingly.
05. The number of training opportunities provided was less than 50% of the planned training opportunities.	<p>a. 18 officers have been referred for training programs in institutes such as Skill Development Institute, National Institute of Labor Studies, National Institute of Business Management, Sri Lanka Institute of Development Administration etc. for the purpose of developing the abilities of officers.</p> <p>b. A three-day training workshop for 60 officers was conducted at the International Training Institute of Irrigation and Water Management, Kothmale.</p> <p>c. The Ministry has issued certificates to 14 officers who completed the 50-hour course for Tamil language level IV through an instructor called from the official language department.</p> <p>d. Accordingly, more than 12 hours of training opportunities have been given to a large number of persons in the Ministry as a whole.</p>


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03. Ministry of Law and Order and Southern Development

Deficits identified by the committee	Actions taken to address deficits / current status
Part 1:	
01. According to paragraph 7 of the Asset Management Circular 1/2017 dated 26.06.2017, the information about assets purchased and disposals in the year 2018 was not submitted to the Comptroller General's Office.	a. According to paragraph 7 of the asset management circular 1/2017 dated 28.06.2017, the information about assets purchased and disposals from the year 2018 should be submitted to the Comptroller General's office at the end of the relevant quarter. The Comptroller General has informed that instructions will be issued in the future. But, the instructions have not been issued till now. Also, the information requested by paragraph 6 of the said Circular has been submitted on the specified dates.
02. According to the Public Finance Circular No. 5/2016 dated 31.03.2016, the goods were surveyed and the related reports were not submitted to the Auditor General on the due date.	a. According to the State Finance Circular 05/2016 dated 31.03.2016, the goods have been surveyed and the related activities have been completed. Efforts will be made to avoid future delays.
04. Log books for each vehicle were not maintained on an up-to-date basis.	a. Currently, log books are being updated and maintained for every vehicle owned by the company.
05. As stated in 3.1 of Public Administrative Circular No. 2016/30 dated 29.12.2016, no fuel combustion tests were done in the vehicles owned by the institution.	a. At present, the checking of the fuel combustion of the vehicles owned by the institution is being carried out correctly.
06. There were outstanding loan balances dating back more than a year.	a. Here, when the evaluation was done, attention was drawn to the outstanding loan balances in the Advance "B" account of the Special Task Force, as at 2018, which was a project of the Ministry of Law and Order and Southern Development. The then Special Task Force was instructed to settle this outstanding loan balances promptly.

Part 2:	
01. The details of the two representatives to be appointed for the coordination of sustainable development activities to be carried out as per the provisions of Circular No. MSDW/08/65 dated 27.04.2018 were not reported to the Ministry.	a. According to the Circular MSDW/08/65 and according to the Sri Lanka Sustainable Development Act No. 19 of 2017, two officers have been appointed and necessary notifications have been made regarding the preparation of sustainable development strategies.
02. The Citizen/Client Charter was not properly prepared and implemented.	a. Citizen / Client Charter has been Duly prepared.
03. The institution had not developed a system to monitor and evaluate the implementation of the institution's Citizen/Client Charter.	a. A system is being developed and implemented to monitor and evaluate the implementation of the Institution's Citizen/Client Charter.
04. A human resource plan was not prepared as per the public administration regulations.	a. Human Resource Development Plan for the year 2020 will be prepared according to the relevant provisions based on the attached format of P.A.C.02/2018.
05. The Human Resources Plan prepared did not stipulate a minimum training of 12 hours per employee per year.	a. Plans related to the year 2020 will be prepared so that a minimum of 12 hours of training is received.
06. Performance contracts involving the entire staff were not prepared and contracted.	a. Performance contracts are currently being prepared for the entire staff.
07. There was no senior officer nominated in the institution to prepare the Human Resource Development Plan and implement the capacity and skill development programs.	a. So far relevant appointments have been made for that.
08. The number of training opportunities provided out of the planned training opportunities was less than 50%.	a. Necessary arrangements have been made to maintain a high percentage of more than 50% in the provision of future planned training opportunities.

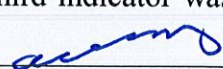

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04. Sri Lanka Army

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. Answers had not been submitted to all the internal audit queries within one month.	a. If any institution does not respond to the audit queries submitted by the Directorate of Internal Audit of the Army within three weeks, the relevant institutions will be reminded. Answers are currently being received for Internal Audit queries within a month.
2. At least 2 meetings of the Audit and Management Committee had not been held per year.	a. Arrangements have been made to hold two meetings of the Audit and Management Committee on the following dates in respect of the year 2018. (i) 2018.04.09 and 2018.11.13
3. Liabilities exceeding the provisions that remained at the end of year had been taken on in terms of F.R 94 (1).	a. Reasons for making liabilities exceeding the limit of provisions for the year 2018 are as follows. (i) Even though the Department of National Budget was requested to provide provisions to settle the liabilities brought forward from the year 2017 to 2018, due to the lack of adequate liquid money, no sufficient provisions were allocated. Therefore, the said liabilities had to be settled through the allocations provided for the year 2018. (ii) Due to the fluctuation of the value of the Letters of Credit opened from the provisions allocated under the recurrent and capital votes (Depreciation of exchange rate) the market value exceeded the estimated value. b. The following measures have been taken to avoid making liabilities beyond the limit of provisions. (i) Making Procedural Control Officers and Operational

	<p>Control Officers aware of procurement planning within the annual budget allocations.</p> <p>(ii) Making Operational Control Officers aware of continuous review on the progress of procurement activities in accordance with the annual plan of the provisions allocated.</p> <p>(iii) Reviewing the monthly progress on the expenditure incurred from the votes and ensure that the liabilities have been accrued within the approved limits accordingly.</p> <p>(iv) Provide instructions to Procedural Control Officers and Operational Control Officers to carry out procurement activities only within the annual budgetary allocations.</p> <p>(v) Instructions are granted to Procedural Control Officers and Operational Control Officers to utilize provisions allocated to votes in order to achieve maximum output in terms of F.R. 66 taking into account of the progress of expenditure at the end of each financial year.</p>																														
<p>4. Loan balances in arrears for over 1 year had not been settled.</p>	<p>a. The debit balance of the Public Officers' Advance "B" Account as at 31.12.2018, brought forward for more than one year was Rs. 69,121,778.65 and the progress of it's settlement is as follows.</p> <table border="1"> <thead> <tr> <th>Descripti on</th> <th>Balance as at 31.12.2018 Rs.</th> <th>Settlement made as at 30.06.2020 Rs.</th> <th>Balance as at 30.06.2020 Rs.</th> <th>Progress of Settlement</th> </tr> </thead> <tbody> <tr> <td>Deceased</td> <td>1,332,959.10</td> <td>1,087,500.00</td> <td>245,459.10</td> <td>82%</td> </tr> <tr> <td>Retired</td> <td>3,706,923.69</td> <td>1,937,748.24</td> <td>1,769,175.45</td> <td>52%</td> </tr> <tr> <td>Dismis sed</td> <td>246,390.78</td> <td>138,500.00</td> <td>107,890.78</td> <td>56%</td> </tr> <tr> <td>Vacation of Post</td> <td>63,835,505.08</td> <td>17,796,555.86</td> <td>46,038,949.22</td> <td>28%</td> </tr> <tr> <td>Total</td> <td>69,121,778.65</td> <td>20,960,304.10</td> <td>48,161,474.55</td> <td>30%</td> </tr> </tbody> </table>	Descripti on	Balance as at 31.12.2018 Rs.	Settlement made as at 30.06.2020 Rs.	Balance as at 30.06.2020 Rs.	Progress of Settlement	Deceased	1,332,959.10	1,087,500.00	245,459.10	82%	Retired	3,706,923.69	1,937,748.24	1,769,175.45	52%	Dismis sed	246,390.78	138,500.00	107,890.78	56%	Vacation of Post	63,835,505.08	17,796,555.86	46,038,949.22	28%	Total	69,121,778.65	20,960,304.10	48,161,474.55	30%
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	<p>b. Progress of for the settlement of the outstanding debit balance of Rs.48,161,474.55 is monthly monitored. Further, the progress of settling the loan balances are discussed at the Department Audit and Management Committee Meeting being held once a quarter and necessary instructions are given for speedy settlement of loan balances.</p>
<p>5. The balance in the cash book at the end of the year under review had not been remitted to the Department of Treasury Operations by the due date.</p>	<p>a. Imprest is issued by the Treasury to the Army Account No. 7041324 of Bank of Ceylon Taprobane Branch. Since there was no any balance as at 31.12.2018 in the cash book relevant to this account, a nil report was submitted to the Treasury on 01.01.2019.</p> <p>b. Payments are made by way of bank drafts from the bank account in the name of the Commander of the Army bearing Account Number 7041325 of Bank of Ceylon Taprobane Branch and its balance as per the cash book was Rs. 11,135,081.96. The final balance in the cash book will not be remitted to the Treasury at the end of the financial year as it will have to be paid through bank drafts.</p>
<p>6. The ad hoc sub imprests issued as per F.R 371 had not been settled within one month from the completion of the task.</p>	<p>a. As at 31.12.2018 There was an outstanding imprest balance of Rs.85, 249,221.58 Out of which a sum of Rs.77, 705,046.67 has been recovered as at 30.06.2020 and a sum of Rs.7, 544,174.91 has to be settled at present. Though interim imprest issued in terms of FR 371 has to be settled by 31 December of the relevant financial year, due to the non-completion of relevant work within the year, (Eg:- unsettled advances as a result of UN Peace Keeping Missions and imprest balances subject to legal action due to other non-payments) includes unsettled imprest balance as at 31.12.2018.</p> <p>b. Relevant sections have been informed that the imprest balances have to be settled by 31 December in each financial year and all petty cash imprest has been settled as at 30.06.2020. Also, special attention has been paid in respect of imprest outstanding balance and relevant sections are made aware of this matter and the progress is monitored regularly.</p>

7. The Annual Performance Report was not prepared and submitted to Parliament on due date.	a. Annual Performance Report for the year 2018, had been handled over by the Ministry of Defense with 60 printed copies and 360 CDs containing the same to the Sri Lanka Parliament on 05.09.2019.
Part 2 :	
1. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.	a. The e-mail address and telephone number on the Army website provides opportunity for the general public to make complaints or compliments.
2. The institution had not reported to the Ministry, naming two representatives who were to be appointed in order to coordinate matters pertaining to Sustainable Development Goals, in keeping with the provisions of the circular No. MSDW/08/65 dated 27.04.2018 of the Ministry of Sustainable Development and Wildlife.	a. Two representative Senior Officers have been appointed by the letter FMB/DIA/02 (108) dated 22 July 2020 to coordinate sustainable development activities in accordance with the relevant circular.
3. The institution had not identified and documented a minimum of three output indicators as per the budget circular. The institution had not identified three main performance indicators in relation to the functions of the institution.	a. A board has been appointed for the purpose of identifying output indicators and documenting (KPIs) representing the entire Army in terms of the relevant circular and onward action will be taken on the recommendations of the Board.
4. Achievement of the identified first indicator was less than 50%. Achievement of the identified second indicator was less than 50%. Achievement of the identified third indicator was less than 50%. 	

05. Sri Lanka Navy

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. In delegating such financial authority, the authority had not been delegated in such manner so as to pass each transaction through minimum of two officers?	a. Financial authority have been delegated among four number of officers allowing all the transactions to be monitored under the provisions of F.R 135- 139
2. Answers had not been submitted to all the internal audit queries within one month.	a. Submission of answers for Internal Audit inquiries have been delayed when it was more appropriate to be answered by the Board of inquiries. Further, there are instances which the answers were delayed for a period more than one month when ships have been engaged long run patrol. However, steps have been taken to minimize such delays in future.
3. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018.	a. Copies of the all the internal audit reports have been submitted by the official E -mail of Directorate of Naval Internal Audit (nhqdnia@gmail.com) to the official E- mail of Management Audit Department (dmatreasury.aq@gmail.com) with effect from 18th July 2019.
4. The information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.	a. A report in respect of all None Financial Assets had not been submitted to the Comptroller General's office up to now. Steps have already been taken to forward the relevant report under the provisions of circular no 01/2017.

01/2017 of 26 June 2017.	
5. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular.	a. Steps have already been taken to forward name and description of suitable officer to the Comptroller General's Office.
6. Condemned vehicles were not disposed of within a period of less than 6 months after condemning.	a. The failure to disposal of vehicles owned by the Navy within a period of six (06) months have been taken place due to the delays relevant to the procedures such as newspaper publications, assessments and other tender procedures in connection with approval granting procedures. However instructions have been given to relevant departments to carry on such tasks in an efficient manner.
7. Fuel consumption of vehicles belonging to the Ministry / Department had not been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016.	a. Emission Tests with regard to the Naval vehicle have been conducted properly and further these instructions were also given by Sri Lanka Navy Order No. 0310(c).
8. Provisions allocated to a vote or a project or a programme or an expenditure head had been spent exceeding the limit.	a. All the expenses were done within the Provision limits whenever possible.
9. Liabilities exceeding the provisions that remained at the end of the year had been taken on in terms of F.R 94 (1)	a. Utilization of funds have been made subject to Provision limits, and during the instances where it was essential to exceed the provision limits are made per the provisions set out in F.R 94(2) and 94 (3).

<p>10. Loan balances in arrears for over 1 year had not been settled.</p>	<p>a. A sum of Rs.1,288,669.79 has been recovered from outstanding loan balances over one year as at 31.01.2020 and necessary actions have being taken to write - off another sum of Rs.18,180,159.41</p>
<p>11. The ad hoc sub imprest issued as per F.R. 371 had not been settled within one month from the completion of the task.</p>	<p>a. This ad hoc sub imprest has been issued to the naval ships to cover the expenses incurred when travelling to foreign countries. A considerable time has taken to clear such ad hoc sub Imprest mainly due to time taken for that journey. Attentions have been drawn in this regard and further instructions have been given not to repeat this to be happened in future.</p>
<p>12. Ad hoc sub imprest have been issued exceeding the limit approved as per F.R. 371.</p>	<p>a. This ad hoc imprest was issued to expedite the construction of 500 number of Reverse Osmosis Plants (RO plant) project carried out by The Presidential Secretariat and assigned to Sri Lanka Navy. The said constructions have to be taken place in several areas at the same time therefore, a staff level officer have been appointed and it was required to be given several ad hoc Sub Imprest for Rs. 100,000/- to him for such purpose. Those projects were a national requirement at that time. Therefore, the special approval from the Ministry of Defense was respect of such ad hoc Sub Imprest. The project Director (Presidential Task Force for the Prevention of kidney decease) have been informed on 12th June 2018 to release Ad hoc sub imprest only for the construction matters as before until we get the approval from the treasury. Attentions have been drawn in this regard and instruction was given not to happen this in future.</p>
<p>13. The revenue collected in line with the relevant provisions had not been refunded.</p>	<p>a. Unidentified receipts received to the Navy's official bank account will be retained until they are identified and currently unidentified receipts are credited to government revenue with immediate effect.</p>

Part 2 :

1. The institution had failed to identify the sustainable development goals applicable to its scope.

2. Performance targets that would enable the measurement of the level of achievement of the identified sustainable development goals had not been set.

3. Specific parties relevant for the achievement of the sustainable development goals applicable to the institution had not been identified.

4. The institution had not reported to the Ministry, naming two representatives who were to be appointed in order to coordinate matters pertaining to sustainable development goals, in keeping with the provisions of the circular No. MSDW/08/65 dated 27.04.2018. of the Ministry of Sustainable Development and Wildlife.

5. A human resource plan drafted in keeping with the provisions of public administration was not available.

6. The human resource development plan that had been prepared did not provide for at least a minimum of twelve hours' training per employee.

7. Performance agreements covering the entire staff had not been drafted or entered.

8. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.

a. Proper study board have been appointed by the Commander of the Navy in terms of Circular no MSDW/08/65 dated 27th April 2018 in respect of all the matters arisen under part 02: Accordingly, quick and necessary action will be taken in future.

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06. Sri Lanka Air Force

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. The excesses and deficits that were disclosed through the board of survey and other relating recommendations, action were not carried out during the period specified in circular.	a. Any excesses or deficits have not been identified at the board of survey of the year 2018 and all the recommendations made in respect of the year 2018 have been implemented.
02. Condemned vehicles were not disposed of within a period of less than 6 months after condemning.	a. As per recommendations of Board of Survey, 81 unserviceable vehicles were scheduled to be sold by public auction at the beginning of the year 2020, but it was cancelled due to COVID 19 pandemic. Thereby action has being initiated to sell the same 81 vehicles through a competitive bidding procedure.
03. Liabilities exceeding the provisions that remained at the end of the year had been taken on in terms of F.R 94(1)	a. In terms of F. R. 94 (1), Sri Lanka Air force has incurred liabilities within the provisions and by managing the approved limits. However, when in essential services such as aircraft maintenance, liabilities had to be made exceeding the limit, since there was no other alternative. Further, in carrying out such maintenances, since the foreign procurement procedure takes a longer period of time and the required spares could not be obtained on time, the liabilities has to be incurred exceeding the limit. However, the incurring of liabilities has not exceeded the approved limit. Thereby, no issue was occurred with regard to the settlement of bills to relevant suppliers.
04. Loan balances in arrears for over 1 year had not been settled.	a. The outstanding loan balance in civil section of Public officers' advance 'B' account of Rs.17,963,767.98 as at 31 December 2018 has been reduced to Rs.12, 471,353.59 as at 30 June 2020. Continuous actions are being taken to recover the remaining balance.

05. The staff details of the institution had not been sent to the Department of Management Services in line with the Management Service Circular No.04/2017 dated 20.09.2017.	<p>In terms of Management Services Circular No 04/2007 dated 20 September 2017, the requested cadre information has been submitted to the Department of Management Services at the end of every quarter. The cadre information submitted from the 1st quarter 2018 to 2nd quarter 2020 is as below.</p> <table><tr><th>Quarter</th><th>References</th><th>Date</th></tr><tr><td>1st Quarter of 2018</td><td>SLAF//6/458ORG</td><td>27 April 2018</td></tr><tr><td>2nd Quarter of 2018</td><td>SLAF//6/458ORG</td><td>04 July 2018</td></tr><tr><td>3rd Quarter of 2018</td><td>SLAF//6/458ORG</td><td>16 October 2018</td></tr><tr><td>4th Quarter of 2018</td><td>SLAF//6/458ORG</td><td>07 February 2019</td></tr><tr><td>1st Quarter of 2019</td><td>SLAF//6/458ORG</td><td>05 April 2019</td></tr><tr><td>2nd Quarter of 2019</td><td>SLAF//6/458ORG</td><td>31 July 2019</td></tr><tr><td>3rd Quarter of 2019</td><td>SLAF//6/458ORG</td><td>14 October 2019</td></tr><tr><td>4th Quarter of 2019</td><td>SLAF//6/458ORG</td><td>22 January 2020</td></tr><tr><td>1st Quarter of 2020</td><td>SLAF//6/458ORG</td><td>11 May 2020</td></tr><tr><td>2nd Quarter of 2020</td><td>SLAF//6/458ORG</td><td>08 July 2020</td></tr></table>	Quarter	References	Date	1 st Quarter of 2018	SLAF//6/458ORG	27 April 2018	2 nd Quarter of 2018	SLAF//6/458ORG	04 July 2018	3 rd Quarter of 2018	SLAF//6/458ORG	16 October 2018	4 th Quarter of 2018	SLAF//6/458ORG	07 February 2019	1 st Quarter of 2019	SLAF//6/458ORG	05 April 2019	2 nd Quarter of 2019	SLAF//6/458ORG	31 July 2019	3 rd Quarter of 2019	SLAF//6/458ORG	14 October 2019	4 th Quarter of 2019	SLAF//6/458ORG	22 January 2020	1 st Quarter of 2020	SLAF//6/458ORG	11 May 2020	2 nd Quarter of 2020	SLAF//6/458ORG	08 July 2020
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07. Civil Security Department

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were not carried out during the period specified in the circular.	a. I agree with the observations. The shortcoming were identified are currently being rectified. After items have been collected to one place, auction process is taking place these days.
2. Condemned vehicles were not disposed of within a period of less than 6 months after condemning.	a. 172 motor cycles and two vehicles in the fleet were auctioned. Another Five three-wheelers, Ten motorcycles and six vehicles are also in auction process.
3. Liabilities exceeding the provisions that remained at the end of the year had been taken on in terms of F.R 94(1).	a. Kindly inform that only in Expenditure Code 2103 (Plant Machinery and Equipment) liabilities exceeded the remaining provision balance at the end of the year 2018. In the year 2019 have been able to avoid such observations and manage the liabilities within the provision limits.
Part 2 :	
1. The Institution had not reported to the Ministry, naming two representatives who were to be appointed in order to coordinate matters pertaining to sustainable development goals, in keeping with the provisions of the circular No. MSDW/08/65 dated 27.04.2018. Of the Ministry of Sustainable Development and Wildlife.	<p>a. Since the previously appointed officers have been transferred in this regard, the following officers have been appointed to coordinate Sustainable Development activities from the year .2020</p> <p>I. Colonel GDHK Wijenayake - Director (Projects)</p> <p>II. Lieutenant Colonel L Ranchagoda - Director (Welfare)</p>

2. Citizen / Client Charter had not been prepared or applied properly. A methodology had not been formulated to monitor and evaluate the application of Citizen / Client Charter by the institution.	a. By the second quarter of 2018, due to the systematic evacuation of the Civil Security Department Headquarters from Bambalapitiya to Moratuwa, the duties related to the Citizen / Client Charter have been neglected and the statutory ancillary duties have now been commenced.
3. Performance agreements covering entire staff had not been drafted or entered.	a. Relevant performance indicators are been prepared.

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08. The Department of Sri Lanka Coast Guard

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part : 1	
1. Annual Financial Statements had not been submitted on due date	a. The new format for financial statements was introduced in 2018 and preparation of financial statements were completed on 12 th March 2019. Therefore, the department it was unable to forward financial statement for year 2018 on due date. However action has taken to forward financial statements on due dates in future.
2. Account on Advances to Public had not been submitted on due date	a. Staff attached to the Department of SLCG consists of Sri Lanka Navy personnel, and they are attached on secondment basis. Therefore SLCG is not preparing Public Officers Advance 'B' Account.
3. In delegating such financial authority, the authority had not been delegated in such manner so as to pass each transaction through minimum of two officers?	a. Financial authority had been delegated in a manner of passing each transaction through minimum two officers. The relevant letter has sent to Secretary, MOD vide SLCG letter No. DGCG/LOG/04 dated 09 th February 2018.
4. The first password of the system had not been used only by the accountant or by an authorized staff officer	a. Since all salaries & emoluments are prepared & paid by SL Navy for all Naval personnel attached to SLCG, SLCG in not was the Governments Payroll System.
5. The first, the second and the third passwords of the software system had not been changed every three months?	a. Since all salaries & emoluments are prepared & paid by SL Navy for all Naval personnel attached to SLCG, SLCG in not using the Governments Payroll System.

6. At least 02 meetings of the Audit and Management Committee had not been held per year.	a. Presently Internal Audit Officer is conducting internal audit according to the annual internal audit plan in Sri Lanka Coast Guard. Pending and unsolved matters are planned to be discussed during internal Audit Management Committee Meetings in every quarter with the participation of Director General, Director Logistic, Internal Audit officer and respective head of departments in future.
7. The information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26 June 2017.	a. Action will be taken to forward the information about purchase of assets and disposals to the Comptroller General's Office as per the instructions of relevant circular.
8. The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were not carried out during the period specified in the circular.	a. Action will be taken to implement the recommendations on due time in future.
9. Daily running records and monthly summaries of the pool vehicles were not prepared and submitted to the Auditor General.	a. Relevant records will be submitted to the Auditor General in future.
10. Liabilities exceeding the provisions that remained at the end of the year had been taken on in terms of F.R 94 (1)	a. Sometimes, while performing operational activities of SLCG, SLCG has to attend sudden repairs, especially in ships & craft to avoid huge damages of their very expensive machineries. However every endeavor will be taken to avoid such liabilities in the future.

11. The limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with and the covering approval had also not been obtained.	a. All the staff of SLCG is getting their advances from SL Navy. Therefore, this department is not preparing Public Officers Advance 'B' Account.
12. A time analysis had not been carried out on the loans in arrears.	a. All the staff of SLCG is getting their advances from SL Navy. Therefore, this department is not maintaining a public officers Advance 'B' Account.
13. Loan balances in arrears for over 1 year had not been settled	a. All the staff of SLCG is getting their advances from SL Navy. Therefore this department is not preparing public officers Advance 'B' Account. (Hence this observation is not relevant to this Department)
14. The revenue collected in line with the relevant provisions had not been refunded.	a. There was no collection or refund of revenue by SLCG as it is not an income generating entity.
15. Revenue collected had not been disposed duly.	a. There was no collection or refund of revenue by SLCG as it is not an income generating entity.
16. The staff had been recruited / attached exceeding the approved limits.	a. Only two employees had been absorbed to SLCG from the approved cadre of six. The other personnel requirement of SLCG is fulfilled from SLN on the secondment basis by the directives of the line ministry and the Department of Management Service and approval is given to attach 1600 personnel. At present there are only 1388 personnel serving in SLCG.
17. The staff details of the institution had not been sent to the Department of the Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017	a. Relevant details have been forwarded to the Department of Management Services in every quarter since December 2017.

Part 2 :	
1. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.	a. Actions will be initiated to implement this through the website www.coastguard.gov.lk
2. The institution had failed to identify the sustainable development goals applicable to its scope.	a. Sustainable development goal No 06,11,14,15 and 16 have been identified and action will be initiated to operationalize those goals.
3. Performance targets that would enable the measurement of the level of achievement of the identified sustainable development goals had not been set.	a. Relevant performance target to be set and implemented in the future.
4. Specific parties relevant for the achievement of the sustainable development goals applicable to the institution had not been identified.	a. Relevant parties/stakeholders have been identified.
5. The institution had not reported to the ministry, naming two representatives who were to be appointed in order to coordinate matters pertaining to sustainable development goals in keeping with the provisions of the circular no MSDW/08/65 dated 27.04.2018 of the Ministry of Sustainable Development and Wild Life.	a. Details of relevant personnel from SLCG will be forwarded soon.

6. Citizen / client charter had not been prepared or applied properly.	a. Action will be taken to prepare and implement this charter in the future.
7. A methodology had not been formulated to monitor and evaluate the application of citizen / client charter by the institution	a. Proper methodology will be formulated in future.
8. A human resource plan drafted in keeping with the provisions of public administration was not available.	a. At the movement draft of Human Resources Development Plan preparing.
9. The human resource development plan that had been prepared did not provide for at least a minimum of twelve hours training per employee.	a. Presently, every Coast Guard personnel are provided a training more than 12 hours per year.
10. Performance agreements covering the entire staff had not been drafted or entered.	a. Action will be taken to draft this in future.
11. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	a. An officer has been already nominated.
12. Out of the training opportunities planned, the extent of training opportunities planned, the extent of training opportunities granted, was less than 50%. 	a. SLCG annual training programme has two segments as foreign and local training. In year 2018 forecasted foreign training courses were 20. However SLCG has received 29 training opportunities thereby exceeding the forecasted training. 44 out of 60 local training programmes planned in year 2018, have been successfully conducted and there by achieving 74% success rate.

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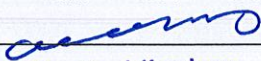
09. Sri Lanka Police

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. Fixed Asset Register had not been updated and maintained.	a. Arrangements have been made to update and maintain the Fixed Asset Register of Sri Lanka Police.
2. The first password of the system had not been used only by the accountant or by an authorized staff officer.	a. Accountants and officers in charge of divisions have been made aware in this regard and measures have been taken to avoid this in future.
3. The first, the second and the third passwords of the software system had not been changed every three months?	a. Accountants and officers in charge of divisions have been made aware in this regard and instructions have been given to change the password relevant to this computer software every three months.
4. Answers had not been sent to all audit queries of the Auditor General within one month after receiving such audit queries.	a. It has been observed that there is a certain delay in receiving the audit queries to the division that the answers are provided due to the time spent for circulation of official documents through the hierarchy of the Sri Lanka Police. In addition, a considerable time is required to collect information and to check the progress, for providing answers to audit queries received to an institution such as Sri Lanka Police which is operated Island wide. Hence necessary action has to make a request to the Auditor General to send a copy of the audit query directly to the Chief Internal Auditor and the officer in charge of the relevant division to minimize this delay in circulation of letters, and to send answers without delay.
5. Answers had not been submitted to all the internal audit queries within one month.	a. Since the internal audit queries sent to island wide police stations and Subaccount Units are related to various fields, it has been observed that the answers could not be submitted

	<p>within a month because a considerable time is required for collecting information and to recovery relevant money, regarding the said audit queries. Frequent transfers of officers also impact this matter. However, every possible action would be taken to get answers quickly for internal audit queries.</p>
<p>6. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018, in terms of sub - section 40(14) of National Audit Act No. 19 of 2018.</p>	<p>a. Submitting copies of internal audit reports to the Management Audit Department is duly performed by now.</p>
<p>7. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in terms of Public Finance Circular No. 5/2016 dated 31 March 2016.</p>	<p>a. There are more than 800 stations in Sri Lanka Police subjected to conducting board of survey. Therefore, it has become impractical to complete conducting board of surveys in Sri Lanka police before 15th June every year. However relevant reports had been submitted to the Auditor General after conducting board of surveys in all the units under Sri Lanka Police in 2018.</p>
<p>8. Actions had not been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made and those balances been settled within one month.</p>	<p>a. Balances that had been disclosed through bank reconciliation statements as at 31.12.2018 and to be adjusted have identified and already been settled. Furthermore, measures have been taken to settle the balances to be adjusted that are disclosed through bank reconciliation statements.</p>
<p>9. Loan balances in arrears for over 1 year had not been settled.</p>	<p>a. Loan balance in arrears as at 31.12.2018 was Rs.88,696,931.65. Measures have been taken to settle Rs.8,963,897.88 out of the said balance as at 31.12. 2019. The amount to be settled out of the outstanding loan balance as at 31.12.2018 is Rs.79,733,033.77. For settling those</p>

	<p>outstanding loan balances, 52 sub units had been established under main loan recovery units and actions have been taken to recover outstanding balances continuously.</p> <p>b. Supervision and review of recovering the said outstanding loan balances is conducted by a committee consisting of Chief Accountant and an Assistant Secretary of the Ministry. Necessary instructions are given after conducting the progress review meeting once in every two months.</p>
10. Actions had not been taken as per the F.R 571 in relation to dormant Accounts.	<p>a. The balance amount over than two years as at 31.12.2019 is Rs.228,114,632.83. Measures will be taken to release or deposit the sum of Rs.7,961,685.51 out of the said amount to the government revenue. An amount of Rs.202, 223,781.62 out of the deposit amount is to be paid for the contracts which are being under process of settlement. As the final decision in relation to the said deposits has not been made yet, settlement of accounts is due.</p>
11. The revenue collected in line with the relevant provisions had not been refunded. Revenue collected had not been disposed duly.	<p>a. Measures had been taken to make the accountants and officers in charge of divisions aware of the matter. Steps will be taken to avoid such situations in future.</p>
12. The Annual Performance Report was not prepared and submitted to parliament on due date.	<p>a. The Annual Performance Report for 2018 had been submitted to the Parliament of Sri Lanka on 06.06.2019. Due to the absence of Tamil Translator attached to Sri Lanka Police, a qualified Tamil translator had been hired to get the translation done. Therefore, three week delay had caused when translating the Annual Performance Report 2018 into Tamil.</p>
13. The staff had been recruited / attached exceeding the approved limits.	<p>a. 1731 posts out of 1789 posts of Police Security Assistance Service, approved through the letter bearing No. DMS/E/2/PD-01 (Vol 1) dated 06.02.2007 of the Director</p>

	<p>General of Management Services Department had been suppressed. Instead, Management Services Department has approved 1731 post of Police Constables for Police Regular Service in terms of Financial Regulation 71.</p> <p>b. Currently, there are only 13 casual contract laborers of the civil staff are discharging their duties and issuing their formal appointment letters have been delayed due to various matters with their files. After these 13 laborers are getting the permanent appointments, there won't be any person on casual basis within Sri Lanka Police</p>
14. The staff details of the institution had not been sent to the Department of Management Service in line with the Management Service Circular No.04/2017 dated 20.09.2017.	<p>a. Cadre report of Sri Lanka Police is forwarded to the Management Service Department at the end of the every quarter. Steps have been taken to forward the relevant report via e-mail as well. Accordingly, the last report on uniformed staff has been forwarded on 22.04.2020 and report on civil staff in relation to the date of 30.06.2020 has also been forwarded to the Management Service Department at the moment.</p>
Part 2 :	
<p>1. Citizen / Client charter had not been prepared or applied properly.</p> <p>2. A Methodology had not been formulated to monitor and evaluate the application of Citizen / Client charter by the institution.</p> <p>3. Performance agreements covering the entire staff had not been drafted or entered.</p>	<p>a. A method to supervise and execute making of Citizen/Service Convention is being making. Instructions have been given to make performance contracts including the total cadre.</p>
4. Shortcoming / Error pointed out by the Auditor General in the paragraphs had not been rectified.	<p>a. Steps will be taken to make correction of the shortcomings shown by the Auditor General.</p>


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10. Department for Registration of Persons

Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
1. First Password of the systems had not been used only by the accountant or by an authorized staff officer.	a. Action is being taken at present to make necessary steps as to use, only by the Accountant, the First Password related to the Computer Software that makes Salaries in terms of the Public Accounts Circulars.
2. The First, the Second and the Third Passwords of the software systems had not been changed every three months?	a. The First, Second and Third Passwords of the Computer Software of making Salaries are being changed once in every three months and maintained continuously.
3. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries.	a. Necessary instructions have already been given to answer the Audit queries in every instance within one month and action is being taken accordingly.
4. Daily Running Records and monthly summaries of the pool vehicles were not prepared and submitted to the Auditor General.	a. Even though they have not been submitted as at the date Audited, these reports relevant to the year 2018 have been submitted to the Auditor General subsequently. Necessary steps have already been taken to submit the relevant reports in future to the Auditor General on due date.
5. Liabilities exceeding the provisions that remained at the end of the year had been taken on in terms of F.R 94 (1).	a. Necessary steps have been taken to take on liabilities not exceeding the approved limits in taking on liabilities in terms of the Financial Regulation 94 (1) and to take action paying continuous attention in that respect.
6. Loan balances in arrears for over 1 year had not been settled.	a. Higher percentage of loan balances to be recovered has been settled by now. Necessary legal and other actions are being taken to get recovered the balances of loans in arrears.

7. The ad hoc sub impress issued as per F.R. 371 had not been settled within one month from the completion of the task.	a. Steps have already been taken to take action according to F.R.371. Relevant Officers have been instructed to take action legitimately in that respect.
Part 2 :	
1. The institution had not reported to the Ministry, naming two representative who were to be appointed in order to coordinate matters pertaining to sustainable development goals, in keeping with the provision of the circular No.MSDW/08/05 dated 27.04.2018 of the Ministry of Sustainable Development and Wildlife.	a. Two representatives have been appointed at present for the coordination of Sustainable Development activities as per the Circular No. MSDW/08/65 dated 27 th of April, 2018.
2. A Human Resource Plan drafted in keeping with the provisions of public administration was not available.	a. Even though, Human Resource Plan had not been prepared for the year 2018, Human Resource Plan has been prepared by now based on the Annexure "02" of the Public Administration Circular No. 02/2018 dated 24.01.2018.
3. The human resource development plan that had been prepared did not provide for at least a minimum of twelve hours' training per employee.	a. Even though the Training Plan had not been prepared by the date of Audit, it has already been prepared as per the provisions of Public Administration Circular No. 02/2018. Accordingly, action is being taken to provide a minimum of 12 hour training per year for each employee. Instructions have been given to expedite the necessary actions in this regard.
4. Performance Agreements covering the entire staff had not been drafted or entered.	a. Action is being taken to prepare Performance Agreements getting included the entire Staff and to enter in to agreements.
5. Out of the training opportunities planned, the extent of training opportunities granted, was less than	a. The Annual Financial progress in the year 2018 was 61 per cent and Training Plan has been prepared properly and successful progress is being acquired at present. Therefore, the

50%.	progress was 99.67 per cent in the year 2019.
6. Shortcomings/ errors pointed out by the Auditor General in the paragraphs had not been rectified.	a. Most of the lapses which were pointed out in paragraphs by the Auditor General have been rectified and steps required to rectify the remaining lapses are being taken promptly.

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11. Department of Meteorology

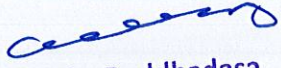
Shortcoming Identified by the Committee	Action taken by the Institution to rectify the Shortcoming / Current Status
Part 1 :	
01. Fixed asset register had not been and maintained.	a. Necessary steps will be taken to update the existing fixed asset register.
02. Answers had not been sent to all the audit queries of the Audit General within one month After receiving such audit queries.	a. Answers have been provided for most of the audit queries within a period of one month. Audit queries that needed to collect more information had taken a period of more than one month. Further Practical problems, which are beyond the control of the department, also cause delays.
03. Answers had not been submitted to all the Internal Audit Queries within one month.	a. This institution did not have an internal auditor in year 2018.
04. Copies of the all the Internal Audit Reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-Section 40(14) of the National Audit act No. 19 of 2018.	a. Copies of the internal audit reports are submitted to the Department of Audit and Management at present.
05. The Internal Audit Programme had not been submitted to the Audit General in terms of Financial Regulation 134(2).	a. Relevant report have been submitted to the Auditor General from 2019 onwards.
06. At least two meeting of the Audit and Management	a. Audit and management committee meetings were conducted by the then Ministry of Disaster Management and

Committee had not been held per year.	officers Participated in those meetings representing the department.
07. The information about purchase of asset and disposals relating to year 2018 had not been submitted to the Comptroller General's office in terms of paragraph 7 of the Asset Management Circular No.1/2017 of 26 June 2017.	a. Due to the delays in the preparation of the list of goods that should be disposed of, the disposals have not been done. Necessary steps will be taken to inform the office of the Comptroller General about the assets purchased and disposals in the future.
08. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of paragraph 13 of the aforesaid Circular.	a. A coordinating officer has been appointed by letter dated 27.07.2017 and number EB/CC/NFA/2017 and it has been informed to the office of the Comptroller General.
09. The relevant report had not been submitted to the Auditor General by the due date after conducting Board of Survey in terms of Public Finance Circular No, 5/2016 of 31 March 2016.	a. Reports on board of surveys on 29 March 2019 have been submitted to the sub office of the government audit department in the Department of Meteorology.
10. Daily running records and monthly summaries of the pool vehicles were prepared and submitted to the Auditor General.	a. The relevant reports from 2019 have been submitted to the sub office of the Government Audit Department in the Department of Meteorology.
11. Fuel consumption of vehicles belonging to the Ministry / Department had not been re-	a. Fuel consumption of the vehicles will be tested in 2020.

tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No.30/2016 of 29.12.2016.	
12. Action has not been taken as per F.R.571 in relation to dormant accounts.	a. As per the auditing of the financial statement, Rs.39, 899.14 out of Rs.289, 834.00, which had not been handled according to the FR 571, has been settled by now. Rs.70, 000 were the securities of the officers. That amount cannot be settled until the agreed time is over. Action is being taken according to FR 571 with regard to the rest of the money. Action has been taken to get the approval to credit the balance to the government revenue and once the approval is obtained necessary action will be taken to settle it.
13. The staff details of the institution had not been sent to the department of Management Services in line with the Management Services Circular No.4/2017 dated 20.09.2017.	a. Relevant information is forwarded to the Department of Management Services as required.
Part : 2	
01. There was no register maintained to keep records of information provided / not provided in response to the requests made by the public.	a. A register with details of the provision of information is maintained from 2019. Refusals to provide information have not been made up to now and therefore such a register has not been maintained.
02. There were no records maintained to document complains received about not furnishing information required by the public and to provide explanations of action taken with regard to such complaints.	a. No complaints have been made since there were no request denials. Steps will be taken to record such things when complains received in the future.

03. The Institutions had not reported to the ministry, naming two representatives who were to be appointed in order to coordinate matters pertaining to Sustainable Development Goals, in keeping with the provisions of the Circular No, MSDW/08/65 dated 27.04.2018 of the Ministry of Sustainable Development and Wildlife.	a. Necessary steps will be taken to inform the Ministry regarding the details of the two representatives.
04. Citizens / clients charter had not been prepared or applied properly.	a. The citizens/ client charter for this department was prepared and the relevant charter has been submitted to the then Ministry of Disaster Management for approval.
05. A methodology had not been formulated to monitor and evaluate the application of citizen/client charter by institution.	a. A methodology is being prepared.
06. A Human Resources Development Plan drafted in keeping with the provisions of Public Administrations was not available.	a. Human Resource Development Plan will be prepaid in year 2020.
07. The Human Resources Development Plan that had been prepared did not provide for at least a minimum of twelve hour's training per employee.	a. In 2019 a minimum 12 hours, training has been given for most of the officers. Certain officers got training less than 12 hours depending on the provisions available but necessary steps have be taken to provide training opportunities for all the officers in the institution from year 2020 onwards.
08. Performance agreements covering the entire staff had not been drafted or entered.	a. Necessary steps will be taken in 2020 in this regard.

09. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	a. Planned training programmes were unable to be conducted for one group of meteorological officers due to the difficulty in finding a Centre to conduct the CET training programme for meteorologists. It was conducted in the first quarter of 2019.
10. The institution had not identified and documented a minimum of tree output indicators as per the budget circular.	a. There observations will be rectified very soon.
11. The institution had not identified three main performance indicators in relation to the function of the institution.	
12. Achievement of the identified first indicator was less than 50%.	
13. Achievement of the identified second indicator was less than 50%.	
14. Achievement of the identified third indicator was less than 50%.	


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