

Head 311- National Physical Planning Department- 2024

1. Financial Statements

1.1 Qualified Opinion

Head 311 - The audit of the financial statements of the National Physical Planning Department for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with provisions of the National Audit Act No.19 of 2018. The summary report including my comments and observations on the financial statements of the Department was issued to the Accounting Officer on 28 May 2025 in terms of Section 11(1) of the National Audit Act No.19 of 2018. The Annual Detailed Management Audit Report relating to the Department was issued to the Accounting Officer on 28 May 2025 in terms of Section 11(2) of the Audit Act. This report is tabled in Parliament in pursuance of the provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report the accompanying financial statements give a true and fair view of the financial position of the National Physical Planning Department as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with the basis of preparation of the financial statements set out in Note 1 to the financial statements.

1.2 Basis for opinion

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

1.3 Emphasis of matter - Basis of preparation of financial statements

The attention is drawn to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the use of the The National Physical Planning Department, the Treasury and the Parliament, the Treasury and the Parliament in accordance with Government Financial Regulations 150 and 151 and State Accounting Guidelines No. 06/2024 dated 16 December 2024 as amended on 21 February 2025. Accordingly, these financial statements may not be suitable for other purposes. My report is intended only for the use of the The National Physical Planning Department, the Treasury and the Parliament of Sri Lanka. My opinion on this matter is not modified.

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

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with public Finance Regulations 150 and 151 and State Accounts Guideline No. 06/2024 dated 16 December 2024 as amended on 21 February 2025 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 Auditor's responsibility for the audit of financial statements

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Property, Plant and Equipment

The following deficiencies were revealed in the accounting of property, plant and equipment.

Audit Observation	Comment of the Accounting Officer	Recommendation
(i) low-value items that could be identified as consumable goods had been recorded as non-financial assets for many years.	Since Circular No. 2/2019 dated 04 June 2019 on Asset Management has revoked paragraphs 03 and 04 of Circular 04/2018, there will be no limit applicable to non-financial assets.	Consumable goods should be correctly identified and accounted for.
(ii) Non-financial assets that were disposed of in March 2024 in relation to the 2023 goods survey had not been removed from the non-financial assets register ,and remained in the balance of non-financial assets as of 31 December 2024.	Non-financial assets disposed of in relation to the 2023 goods survey are currently being identified in the Cigas program, and action will be taken to remove them in the future.	Assets should be accurately identified and accounted for.

(b) Advance Accounts Balances

Audit Observation	Comment of the Accounting Officer	Recommendation
Although Heads of Institutions were required to ensure that any loan amount due from retired or deceased officers after 2018 had not been shown in the Advance "B" Account in accordance with Section 4 of the Circular	The relevant documents for the payment of the death gratuity of these officers have been forwarded to the Department of Pensions , and when the loan balances belonging to the officers are recovered from the death gratuity, the necessary	Balances due from officers should be settled prior to retirement and outstanding loan balances should be recovered without

No.262/2017 of the Director General of the Public Accounts Department dated 29 December 2017, the total amount due from two deceased and retired officers of the Department amounting to Rs.352,311 had been shown under the Advance “B” Account without being recovered. steps will be taken to settle the outstanding loan balances in the Advance 'B' Account.

(c) Non-maintenance of Registers and Books

Audit Observation	Comment of the Accounting Officer	Recommendation
Fixed Asset Register		
The Fixed Asset Register had not been updated through the Fixed Asset Module in the CIGAS program as per paragraph 8.1 of the Public Accounts Guideline No. 06/2024 dated 16 December 2024, as amended on 21 February 2025.	Once the disposed of assets are removed from the CIGAS program, the fixed asset register will be updated , and corrective action will be taken in the future.	The fixed asset register must be updated and maintained through the Fixed Asset Module in the CIGAS program.

2. Report on Other Legal Requirements

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

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

3. Financial Review

3.1 Revenue Management

Audit Observation	Comment of the Accounting Officer	Recommendation
Although the Department was supposed to collect Rs. 340,200 from the Presidential Secretariat for accommodation at the Polonnaruwa Pulathisipura Holiday Resort over a period of 3-5 years, that amount had not been collected.	Necessary steps will be taken to recover the outstanding arrears by constantly liaising with the Presidential Secretariat.	Action should be taken immediately to recover outstanding amounts.

3.2 Expenditure Management

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) 99 percent of the amount of Rs.20,000,000 allocated for infrastructure development under Capital Expenditure Item No.311-1-1-1-2506 (ii) remained unspent for development activities at the end of the year. This situation was directly due to the failure to allocate the necessary provisions according to a proper plan.	These provisions had been allocated for the selection of consultants required to prepare the implementation plan for the Loolugaswewa Resettlement Project. Procurement activities were initiated to select a consultancy firm for this purpose, but as the work could not be completed during the year 2024, the funds remain unutilised.	A proper study of the future situation should be conducted and provisions should be allocated according to an appropriate plan.
(b) The institution has 14 vehicles and an expenditure of Rs. 5,820,973 was shown in the financial statements for the repair of those vehicles during the year. However, there are currently no vehicles in running condition for the Department's operational activities, and a difference of Rs.1,252,217 in vehicle maintenance costs and Rs.464,246 in fuel costs was observed between the cost report submitted by the Department for the year 2024 and the financial statements.	Only 09 vehicles are in a suitable condition for running, and the remaining 05 vehicles are in a condemned state. Even those 09 vehicles are sometimes under repair. Instructions have been given to prepare the report accurately in the future.	Correct values must be included in the financial statements.
(c) The Department had transferred Rs.4,156,100 from other expenditure objects to 5 expenditure objects during the year under review, which was between 17 percent and 100 percent of the original estimate. This situation was due to the fact that the expenditure was not properly identified and estimated.	Transfers of Rs.11,406,100 have been made under F.R. 66 for 07 expenditure subjects for which adequate provisions had not been allocated.	Expenses should be accurately identified and estimates should be prepared.

3.3 Certification of Accounting Officer

Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been so done.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) The Accounting Officer should ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems, and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing, and a copy thereof should be presented to the Auditor General, but no statements had been furnished to the Audit that the reviews had been carried out.	Monthly and quarterly Financial and Management Committee meetings, Financial Progress Review meetings, and Audit Management Committee meetings are held, during which the Department's financial control and internal control activities are reviewed, and decisions are taken accordingly. Meeting minutes, internal circulars, and letters ensure that both internal and financial controls are effectively monitored and verified. The internal circulars, letters, and meeting minutes issued last year for the confirmation and supervision of internal controls have not been copied to the Auditor General, and steps will be taken to report those records in writing in the future.	In accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018, a review of the effectiveness of the internal control system should be conducted and reported to the Auditor General as well.
(b) Although the Chief Accounting Officer and the Accounting Officer are required to ensure that all audit queries are answered within the specified time frames as required by the Auditor General, the audit queries had not been answered as per paragraph 4.6 of the report.	Although all audit queries received by the Department have been answered, some of them have taken between 1-3 months to respond. In the future, efforts will be made to respond to audit queries within the stipulated time frame.	Responses to audit queries should be provided in accordance with the provisions of Section 38 (1) (e) of the National Audit Act, No. 19 of 2018.
(c) The Chief Accounting Officer and the Accounting Officer should ensure that there is an effective system in place to properly implement the internal audit function.	The Department carries out the following activities to ensure an effective internal audit function. 1. Preparation of an annual internal audit plan. 2. Strengthening through regular meetings. 3. Investigating and resolving audit queries. 4. Preparing quarterly assessment reports.	The Accounting Officer shall ensure the effective functioning of the internal audit in accordance with the provisions of Section 38(1)(f) of the National Audit Act, No. 19 of 2018.

3.4 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the course of audit test checks are analyzed below.

	Reference to Laws, Rules and Regulations	Observation		Comment of the Accounting Officer	Recommendation
		Value	Non-compliance		
		Rs.			
(a)	Financial Regulation No.1645 of the Financial Regulations of the Democratic Socialist Republic of Sri Lanka.		The logbooks for the 14 vehicles had not been maintained up-to-date.	Logbooks will be kept up to date with the information presented.	The logbooks for vehicles must be maintained in accordance with the referred Financial Regulation.
(b)	The Asset Management Circular No. 01/2017 dated 28 June 2017 of the Secretary to the Treasury.	-	According to the Circular, the information that should have been submitted to the Comptroller General under the documentation of all Government non-financial assets for the purpose of asset and cost management had not been presented.	As per the Asset Management Circular 01/2017, the information to be sent to the Comptroller General has been sent via e-mail, and as per the circulars received from time to time regarding asset management, the relevant information has been sent via e-mail.	As per the circular, the asset declaration forms should be submitted to the Secretary to the Ministry with a copy to the Comptroller General and a soft copy should also be sent.

3.5 Irregular Transactions

(i) Unapproved payments

The following payments were made without formal approval.

Audit Observation	Comment of the Accounting Officer	Recommendation
"Recruitment has been carried out with the understanding that the post will be abolished upon the retirement of the officers serving	Due to the large workload for employees on holidays, employees are not keen on working on those days as overtime duty. Therefore,	Formal action should be taken against officers who approved and paid overtime for

in the Project Offices and overtime has been paid to the officers of the Muthiyangana Office for the period from 8.30 a.m. to 4.30 p.m. on weekdays for the purpose of cleaning sacred sites. The expenditure on overtime payments made to the Project Offices during the year under review amounted to 79 percent of the Department's total expenditure, which is Rs.5,640,333. However, there was no clear approval to pay overtime for the period worked on normal weekdays.

holidays should be maintained as a compulsory part of the service. Due to this, services on weekends have been maintained under shifts as normal services, and not as overtime.

The Director General has given approval for future work in this regard, and arrangements have been made to issue an internal circular including all the provisions.

weekdays without formal approval.

4. Operational Review

4.1 Vision and Mission

Audit Observation

Although the main task of the Department is to prepare a National Physical Design Policy and Plan, this task has not been fulfilled even after many years. Instead, the Department has deviated from its primary objective and has been engaged in the maintenance of sacred sites and the declaration of sacred sites. A large amount of cost and labour is being incurred for the maintenance and declaration of sacred sites, and at a time when the Department is facing a shortage of human resources, resources have been deployed to other tasks that deviate from the main objective.

Comment of the Accounting Officer

At the discussion held on 14 June 2023, with the Secretary to the Ministry of Urban Development and Housing and the Secretary to the Ministry of Buddha Sasana, Religious and Cultural Affairs, it was decided:

1. The maintenance of sacred places and the publication of sacred places in the Gazette will continue as usual,
2. The employees currently serving in sacred places will be terminated after their retirement and those functions will be transferred to the relevant religious place after their retirement, and those functions will be considered and performed as a function of the Department.

Recommendation

The Department should focus on the Department's vision, mission and objectives and formulate and implement an appropriate plan to achieve them.

4.2 Planning

Audit Observation	Comment of the Accounting Officer	Recommendation
An action plan had been prepared for the year 2024, which consisted of the same activities mentioned in the 2023 action plan, with only the dates being changed for many items. Furthermore, most of these objectives were not fulfilled during the year under review.	Due to reasons such as the inability to obtain approval for the National Physical Plan Policy and Plan as scheduled and the insufficiency of staff, there were delays in the main components of the action plan. Therefore, some components of the 2023 action plan were changed and included in the 2024 action plan.	The Department should prepare and implement an appropriate plan to focus on the Department's vision, mission and objectives and achieve them.

4.3 Non-Performance of Functions

Following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) Although the formulation of the National Physical Design Policies and the preparation of the National Physical Plan were to be completed by 31 October 2021 in terms of the Town and Country Planning Ordinance No. 13 of 1946 (Chapter 269) and Section 7 of the Town and Country Planning (Amendment) Act No. 49 of 2000, the necessary revisions to the National Physical Plan prepared in 2019 were planned to be made and published by 31 August 2024, but these activities had not been completed as planned. The lack of a staff with sufficient planning professionals and officers with specialized knowledge directly contributed to this situation.	According to the instructions given by the Cabinet in the year 2020, the amendment of the National Physical Planning Policy and Plan, which was gazetted in 2019, was planned to be completed in October 2021. The National Physical Design Council granted approval under the terms of the Act on 16 June 2023. However, as per the instructions of the Secretary to the Ministry of Urban Development and Housing, the District Coordination Committees had to be informed before submitting it for Cabinet approval, which has led to a delay.	National Physical Design Policies and the National Physical Plan should be prepared as per the Act.

- (b) Although the Loolugaswewa Town Planning Project was initiated in 2017 to limit the expansion of settlements and remove unauthorized constructions in the Anuradhapura Sacred City area, and Rs. 1,053 million had been allocated until 2024, only Rs. 13.5 million, or approximately 1 percent, had been spent, and only the Project Office had been constructed. Accordingly, even after 8 years, the expected objective could not be reached. Furthermore, it had been decided to recruit consultants from 4 state institutions to prepare a resettlement action plan, but due to the failure to carry out these activities properly, that task was also unsuccessful.
- With the approval of the Ministry of Finance, procurement activities have commenced to select a consulting firm to prepare a resettlement implementation plan for the Lolugaswewa New Town Development Project in accordance with the procurement guidelines, and it is planned to sign an agreement with the selected consulting firm on 31 May 2025.
- Budget allocations should be utilized in the most effective and efficient manner.
- (c) Although it was planned to prepare regional physical plans for the three provinces of Central, Uva and Eastern in the years 2023 and 2024, none of these plans had been completed by the end of 2024, and although it was planned to prepare a series of consultations for a sensitive environment in the Central Province, it had not been carried out. This was due to poor management supervision, which led to inappropriate construction without proper planning, lack of proper public facilities, and environmental problems.
- Since the National Physical Plan could not be completed as planned, the preparation of the Uva Provincial Regional Physical Plan could not be initiated. The Eastern and Central Provincial Regional Plans are currently being finalized and are scheduled to be submitted to the Technical Advisory Committee for recommendations.
- Action should be taken to carry out the planned tasks effectively and efficiently.

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| (d) | To declare an area as a sacred site, a field inspection is conducted in the area considered a sacred site, and if the necessary criteria are met, it is declared as a sacred site by a Gazette notification. During the year under review, it was expected to declare and develop 104 temples as sacred sites by Gazette and prepare plans, but the work for 91 of those temples had not been completed during the year. | Following the relevant steps, the process of gazetting a religious place will take more than a year. | - Do- |
| (e) | Although 15 sub- activities were planned to carry out activities to prepare guidelines for Central Environmentally Sensitive Areas, none of those sub- activities were completed during the year. | Sub-activities related to the preparation of guidelines for Central Environmentally Sensitive Areas are being prepared. | - Do - |
| (f) | Six sacred sites proposed for Gazette notification in 2024, as indicated in the 2024 performance report, as well as the 2023 report, have been further named as sacred sites proposed for Gazette notification in 2025. | Since the task of gazetting sacred sites is carried out through several steps by several state institutions, there are instances where it has to be included in the performance report for more than one year. | - Do - |

4.4 Assets Management

Following observations are made.

	Audit Observation	Comment of the Accounting Officer	Recommendation
(a)	According to the Comptroller General's letter No. CGO/NFAMS/01/03 dated 21 May 2024 addressed to the Director of the National Physical Planning Department, 05 vehicles were to be disposed of before 31 August 2024, but those vehicles had not been disposed of until the end of the year.	A committee has been appointed to make a decision regarding the vehicles to be disposed of, and future actions related to the disposal of the vehicles will be carried out according to the report of that committee.	Vehicle disposal activities should be carried out within the prescribed time frame as per the circular.

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| <p>(b) The Department maintains office premises with an annual rent of Rs.39,328,876 for an office space of 15054 square feet and the office premises had been partitioned and the relevant office equipment had been set aside since 2018 to recruit 30 executive level officers of the Department. These assets, as well as office equipment, computer peripherals, and approximately 1/3 of the total office space which is more than what is required for the entire staff of 85, including 71 secondary and executive-level officers at the main office were being kept underutilized.</p> | <p>The secondary, tertiary and senior level officers in the approved staff are actively involved in preparing the physical plans. Out of the 142 vacancies, the necessary steps are currently being taken to recruit 02 Additional Director General posts, 04 Director posts and 12 Assistant Director posts. The Department of Management Services has been directed to obtain approval for the recruitment of design engineers. The Ministry of Public Administration, Provincial Councils and Local Government has been informed to fill the vacancies of Development Officers, Management Service Officers, Drivers and Office Assistants.</p> | <p>The productivity and efficiency of assets should be enhanced by conducting procurement activities in a manner that allows for optimal utilization of resources.</p> |
| <p>(c) Although the Department had 17 lands and 18 buildings in use, due to the failure to assess and recognize the value, only 8 lands and 11 buildings were accounted for in the year under review. Title deeds had not been obtained for 11 of these lands.</p> | <p>After confirming the clarity of the lands, the plan/drawing of the land can be obtained and the valuation can be done accordingly. Thereafter, the title deeds can be obtained from the Department of the Commissioner General of Lands.</p> | <p>Land deeds should be obtained without delay and the correct values of land and buildings should be recorded.</p> |
| <p>(d) There was an underutilized building on the land where the Mahiyanganaya circuit bungalow is located, which was considered to belong to the Department but was not being used by the Department.</p> | <p>It is expected that this year, the underutilization of this building will be partially ended by fixing the floor and repairing the toilets, and it will be given out to groups as a Circuit Bungalow. Other repair work is scheduled to be done in the coming year.</p> | <p>Efforts should be made to utilize the assets of the department at the optimum level.</p> |
| <p>(e) No action had been taken yet to transfer the ownership of vehicle No. 65-0690, which belongs to the Ministry of Finance but is in use by the Department, to the Department.</p> | <p>Necessary steps are currently being taken to transfer vehicle No. 65-0690 to this Department.</p> | <p>Action should be taken without delay to properly transfer and account for the assets used by the Department.</p> |

4.5 Security Deposit of Public Officers

Audit Observation	Comment of the Accounting Officer	Recommendation
Although four officers were required to furnish security in accordance with the Public Officers' (Security) Ordinance as per Financial Regulation (FR) 880, they had not done so, and a bond register containing the information of officers and employees required to furnish security under Financial Regulation (FR) 891(1) had not been maintained up-to-date.	Action has been taken to secure security deposits from all officers who are required to furnish security in this Department, in accordance with the Public Officers' (Security) Ordinance and Financial Regulation 880.	A bond register containing the information of the officers required to furnish security, as specified in Financial Regulation (FR) 891(1), should be maintained.

4.6 Failure to Respond to Audit Queries

Audit Observation	Comment of the Accounting Officer	Recommendation
The Department had not provided answers to the audit queries issued in accordance with the audit of the reviewed year within the stipulated time frame, and it had taken between 1 to 3 months to obtain those answers.	Although replies have been provided for all audit queries received by the Department, it took between 1 and 3 months to provide answers for some of the audit queries. Note has been taken to provide replies to audit queries within the stipulated time frame in the future.	Replies to audit queries should be provided in accordance with the provisions of Section 38 (1) (e) of the National Audit Act, No. 19 of 2018.

5. Achieving Sustainable Development Goals

Audit Observation	Comment of the Accounting Officer	Recommendation
The Department had not taken steps to coordinate the Sustainable Development Goals by identifying Output Indicators, declaring Key Performance Indicators (KPIs), and identifying the Institution's role and related stakeholders, in accordance with the National Budget Department Circular No. 02/2017 dated 27 July 2017.	The Sustainable Development Goals (SDGs) and Sustainable Output Indicators relevant to the National Physical Planning Department have been identified. Furthermore, some of the relevant stakeholders connected to these goals have been identified and made aware, while the process of identifying other related stakeholders is currently underway.	Action should be taken regarding the Sustainable Development Goals in accordance with the circulars.

6. Human Resource Management

Following observations are made.

Audit Observation	Comment of the Accounting Officer	Recommendation
(a) The approved cadre was 287 and the actual cadre was 145 as at 31 December 2024, resulting in 142 vacancies. This directly impacted the Department's inability to prepare the physical plans that should have been completed within the stipulated timeframe.	The necessary steps are currently being taken to recruit for the posts that directly contribute to the preparation of physical plans. The Department of Management Services has been directed to obtain approval for the recruitment of planners. In addition, the Ministry of Public Administration, Provincial Councils and Local Government has been informed to fill other vacant officer positions.	Immediate action should be taken to fill staff vacancies and improve the performance of the department.
(b) Although officers serving in the island-wide services were required to be transferred every 5 years in accordance with the circular No. 18/2001 of the Secretary to the Ministry of Public Administration, Home Affairs and Administrative Reforms dated 22 August 2001, officers serving for more than 5 years continued to serve in the department without receiving transfers.	Currently, there are 07 officers of the Island Wide Service attached to this Department, out of which 05 officers have less than 05 years of service in this Department and only two officers have been serving for 09 and 08 years.	Transfers within the department should be made in accordance with the circular.