



Eighth Parliament of the Democratic Socialist Republic of  
Sri Lanka  
(First Session)

**Parliamentary Series No. 320**

**Third Report of the Public Accounts Committee**

Evaluation of the financial control and performance of the  
State institutions, Provincial Councils and Local  
Government Authorities by the computer based  
Management Information System – Financial Year 2015

Presented by  
the Chairman of the Public Accounts Committee,  
**Hon. Lasantha Alagiyawanna**  
on 13<sup>th</sup> November 2017

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## **Composition of the Committee on Public Accounts**

### **First Session of the Eighth Parliament**

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## **Chairman's Note**

The Committee on Public Accounts, having conducted 83 investigations on 201 audit reports regarding 84 institutions out of all the institutions of about 842 that come under the subject of Committee by three reports (including the Interim Report) submitted up to now for the First Session of the Eight Parliament, its observations have been reported to this esteemed Committee and a report including recommendations of 37 institutions, which was subjected to investigation from January, 2017 to May, 2017, is due to be tabled in due course.

Having conducted investigations in about 230 institutions during 08 parliaments appointed after the new Constitution of 1978 is implemented, 34 reports have been submitted. Taking measures to submit 04 reports by conducting 117 investigations regarding 120 institutions during the First Session of the Eight Parliament is an evidence to prove that the objectives of the Committee have reached a certain positive level.

However, the necessity of a programme of timely assessment covering all the institutions under the supervision of the Committee on Public Accounts has been emphasized by pre Committee reports.

Accordingly, in the first part of 2017, an island wide assessment programme based on computer networks covering all the institutions that are subjected to the supervision of that Committee had to be implemented to the first time in the history of the Committee. The prime objective of that is to perform the duties of the Committee by subjecting the data and information referred by the institutions to the attention of the Committee after examination of the Auditor General. Accordingly, it is pleasure to mention that the assessment programme had to be concluded successfully covering special expenditure units, Ministries, Departments, District Secretariats, all the Provincial Council institutions and all the local government institutions including all the expenditure units and based on accounting year 2015.

### **Challenges identified in the process of Public Accounts Committee**

#### **The reports utilized for investigation are not timely.**

After a decision was taken to summon a certain institution before the Committee, calling information based on Auditor General's reports that

have not been considered so far and conducting investigation accordingly should be done. In the same way, Auditor General's reports on the present progress of the relevant institutions, activities not complying with the government orders and uneconomic transactions and financial irregularities are subjected to consideration.

Here, a progress review is done on recommendations issued relevant to the institutions and reports summoned at the pre Public Accounts Committee meetings.

Among the investigations there were occasions where the Committee had to investigate on the matters dated back to 6 years or more and not submitting the reports ordered at the pre Committee meetings, the relevant officers having retired and reporting to the effect that the relevant information cannot be found could be seen amply.

On such occasions, there were instances where the Committee as well as the institution is embarrassed. If the present process is continued with the delay the time of the Committee cannot be used on updated and productive matters.

### **Future programme**

#### **(a) Widening the computer network assessment programme**

Under the guidance of the Committee on Public Accounts an extensive programme is planned to strengthen the present audit reporting method based on computer network.

For this the way of conformity to the provisions imposed by currently used questionnaires regarding matters such as planning, financial control, provisions regarding internal administration, security for state owned properties, submitting accounts, maintaining books and documents, internal and external auditing process, preparing performance reports are looked into.

It is expected to implement this programme widely from 2017 & 2018 covering the following matters.

Improving the quality of the government service (a new criteria is due to be introduced by the Ministry of Public Administration that can be used to measure clearly.

- i. Stipulating a criteria by which the essential services that should be performed by District Administration can be measured. E.g. Granting of Swarnboomi deeds, settlement of lands etc. (determined by the Ministry of Home Affairs)
- ii. Introducing a measurement scale in order to assess the principle services performed by the Local Government Institutions (should be implemented by Ministry of Provincial Councils and Local Government)
- iii. Introducing new criteria that can be used to measure through new fields identified additionally to the criteria already introduced by the institutions such as the Auditor General, Ministry of Finance and Government Productivity Bureau.

In the assessment process, proposed to be implemented based on data in 2017,

- i. Identifying new criteria for which provisions have already been applied, if any
- ii. Focusing on introducing special questionnaires to measure the functioning of special institutions. (e.g. District Secretariat and institutions that implement development projects)

Measures have been taken to appoint a committee representing the following institutions with the intention of broadening the questionnaire expected to be applied for the year 2018 and identifying new access and the amended questionnaires are expected to be implemented from 01<sup>st</sup> January, 2018.

- Committee on Public Accounts
- Presidential Secretariat
- Ministry of Finance
- Ministry of Public Administration and Management
- Ministry of Home Affairs

- Ministry of Provincial Councils and Local Government
  - Auditor General's Department
- ❖ Commencing the activities of this Committee without delay and if new instructions and circulars are available to be issued to state institutions issuing them within the first week of December, 2017.
  - ❖ After further widening the assessment questionnaire, ordering the state institutions to submit a certificate equal to the certificate on compliances issued annually regarding conformation by the Chief Executive Officers in Public Companies of private sector.

It is expected, by this programme, that a progress in performance in an institution will definitely be developed by ensuring the constructive results expected by a public institution at a firm level.

An annual audit in 842 institutions under the supervision of the Committee on Public Accounts as well as a regular reporting programme will be able to establish by strengthening this programme. By that, the reports submitted by the Auditor General can be limited only to matters with determined importance such as irregularities, corruptions and frauds, uneconomic transactions, losing income, assessment at the financial value and as those reports are lesser in quantity and number more attention of the Committee can be focused on that.

**(b) Keeping updated the Auditor General's reports to Parliament**

Amending the present methodology to get the reports on the basis that the reports relevant to the previous year before the end of the preceding year in parallel to the computer network programme function at present.

A programme to submit the matters with special importance and that should be report to Parliament within a specified period of 4 months from the first audit query can be devised and when obtaining these report in volumes is delayed the activities of the committee will be able to maintain more productively and timely basis through submitting as single reports to the Public Accounts Committee.

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The Committee is of the view that the assessment process can be strengthened in 2017 & 2018 by further expanding the five questioners presented by categorizing State institutions under 5 categories.

**The Table of the number of Institutions examined by the Public Accounts Committee**

	<i>Number of Institutions</i>
Government Special Spending Units	18
Government Ministries	50
Government Departments	91
District Secretariats	25
Provincial Council Funds	09
Provincial Council Ministries	45
Provincial Council Special Spending Units & Departments	213
Provincial Council Statutory Authorities	45
Municipal Councils	23
Urban Councils	41
Pradeshiya Sabhas	271
<b>Total</b>	<b>831</b>

**Common Observations, Conclusions and Recommendations**  
**Performance of the institutions as per different ranges of marks**

<i>Type of Institution</i>	<i>Less than 30 Marks</i>	<i>30 – 50 Marks Range</i>	<i>50 – 70 Marks Range</i>	<i>70 – 100 Marks range</i>	<i>Total Number of Institutions</i>
Special Spending Units	00	00	09	09	18
Ministries	01	04	16	29	50
Departments	00	04	30	57	91
District Secretariats	00	01	07	17	25
Provincial Council Funds	00	00	04	05	09
Provincial Council Ministries / Departments/ Special Spending units	01	30	72	155	258
Provincial Council Statutory Authorities	06	15	19	05	45
Municipal Councils	00	04	13	06	23
Urban Councils	00	02	29	10	41
Pradeshiya Sabhas	02	41	181	47	271
Total Number of Institutions	10	101	380	340	831

**Table for the overall performance level of the Local Government  
Authorities on district level based on the data of the evaluation for the  
Financial Year**

District	Number of Local Government Authorities	Average
Batticaloa	12	73.04
Gampaha	19	71.21
Kegalle	12	67.46
Kaluthara	16	66.41
Monaragala	10	66.2
Jaffna	17	65.53
Kandy	21	65.48
Nuwaraeliya	8	64.81
Ampara	19	64.55
Badulla	18	63.44
Kurunegala	21	62.98
Matara	16	62.34
Hambanthota	16	62.34
Mannar	5	61.3
Vavuniya	5	60.1
Galle	19	58.89
Colombo	13	58.73
Matale	13	57.46
Rathnapura	17	56.35
Anuradhapura	19	55.92
Puttalama	12	55.63
Killinochchi	3	53.5
Mullaitivu	4	52.75
Polonnaruwa	7	51.07
Trincomalee	13	48.77

**The Committee made the following observations with regard to the results of the evaluation 2015**

- ❖ The percentage of the compliance with financial and performance guidelines of all the institutions is 67.57%. This implies that 1/3 of the total institutions have not complied with the relevant rules and regulations.
- ❖ The total number of institutions that achieved a compliance with guidelines of 90% or more performance is 58. It is a 7% of the total institutions amounting to 842.
- ❖ The total number of institutions that had achieved a compliance of less than 60% is 240. It is approximately 29% of the 842 total institutions.
- ❖ As a whole, the number of subject areas that the institutions have complied which are less than 60% is 15. It is approximately 10% of the subject areas to be complied with by the institutions.

Accordingly, the Committee will take action to recognize the institutions that had succeeded in achieving a high performance level from the results of the evaluation of 2015, to make aware of the Chief Accounting Officers and Accounting Officers of the institutions in which the shortcomings are prevalent and also to make aware of the Chief Accounting Officers and Accounting Officers who are responsible for the subject areas that should be developed.

**Ministries of the Government**

**01. Maintaining of the updated Fixed Assets Registers of the Ministries is at a weak level.**

The Fixed Assets Registers of 28 out of 50 Ministries that existed in 2015 had not been duly updated and the percentage of such institutions is 57% out of the total institutions.

**02. Maintaining of Computer Software & Accessories Registers of Ministries is at a very weak level.**

65% of the total Ministries (32 institutions) had not maintained Registers of Computer Software & Accessories on updated basis and 18 institutions out of them had not maintained any register.

**03. Weaknesses in implementation of recommendations revealed by Annual Board of Survey**

The implementation of recommendations with regard to the shortages, excesses and other issues revealed by Annual Board of Survey had been in a weak level and it is 47% in 23 Ministries out of 50.

**04. Weaknesses in presenting Performance Reports**

The Annual Performance Reports of 24 Ministries for the financial year 2015 had not been submitted to the Parliament and 49% as a percentage.

**Special Spending Units of the Government**

01. 44% of the Special Spending Units of the Government had not maintained Fixed Assets Registers duly.

02. 56% of the total institutions had not duly maintained the Registers of the Computer & Computer Accessories.

The Losses and Damages Register had not been maintained by 44% of the total Special Spending Units.

03. The institutions that had not completed the implementation of the recommendations made by the Annual Boards of Survey to be done by each institution at the end of the year within a period of 6 months is 9 and it is 47% of the total institutions.

14 of the Special Spending Units (74%) had not submitted the Annual Performance Reports to the Parliament within the stipulated time.

**Departments of the Government**

01. The number of Departments that had not established Audit and Management Committees and conducted at least 03 meetings of it is 19. It is 20% of the total number of Departments.

02. It was observed that 61 Departments out of the total Departments had not properly maintained Fixed Assets Registers. The percentage is 64%. 09 institutions out of all had not even opened a Fixed Assets Register.

03. The Computer Accessories and Software register of 21 Departments had not been opened and 62 institutions had not maintained this register up-to-date.
04. It was observed that the number of institutions that had not replied to audit queries even within a period of one month was 45. It is 47% of the total number of Departments.
05. The number of Departments that had not settled the issues revealed by the Annual Board of Survey within a period of six months was 48. It is 51% of the total number of institutions.
06. The number of institutions that had not submitted the Annual Performance Report of 2015 to the Parliament on due date was 62. It is a 65% which is a very high rate.
07. The percentage of the Departments that had not reconciled credit and debit entries in the Financial Statements and balances that remained in the General Deposit Account for more than 2 years was high.

**Provincial Council Ministries / Departments / Special Spending Units**

01. The number of institutions that had not established Audit and Management Committees and conducted at least 03 meetings out of the total Provincial Ministries, Departments and Special Spending Units was 59 and it is 33% of the total number of institutions.
02. 106 institutions had not duly maintained Computer and Computer Accessories Registers. It is a high percentage of 43% compared to the total institutions.
03. It was observed that there were no properly- maintained Fixed Assets Registers for 143 institutions out of the total number of Provincial Ministries, Departments and Special Spending Units. It is 56% of the total number of institutions.
04. 68 institutions had not taken action to table the Performance Reports for year 2015 before the Provincial Council. It is 30% of the total number of institutions.

05. 107 institutions had not submitted Annual Action Plans for year 2015 and it is 52% of the total number of institutions.
06. 89 institutions had not replied to audit queries within a reasonable period (one month) and it is 38% of the total number of institutions.
07. 93 institutions had been maintaining the deposits for a period of more than 2 years without liquidating duly. It is 42% of the total number of institutions.
08. 46 institutions had not conducted Boards of Survey within the stipulated period and had not submitted reports to the Auditor General. It is 19% of the total number of institutions.

### **Statutes and Authorities of Provincial Councils**

01. Conducting of the Director Board meetings which is a requirement for the proper functioning of the institutions was at a weak level in the institutions except 9. The percentage of the institutions at a very weak level is 75%.
02. Not responding for the audit queries by Provincial Statute institutions and Authorities within the stipulated time was 33% which is a high percentage.
03. The percentage of the institutions that had not submitted accounts for year 2015 within the stipulated time was 50%.
04. The number of institutions that could not obtain at least a qualified opinion from the Auditor General was 25% that was a high rate
05. The number of institutions that had not properly maintained the vehicle maintenance registers and disposed of the condemned vehicles and machinery within a reasonable time was 40%.
06. The percentage of the institutions that had not submitted the performance reports within the stipulated period to the Provincial Council was 44% that was a high rate.

### **Municipal Councils**

01. It was observed that 14 Municipal Councils out of the total number of Municipal Councils that is 2/3 had not replied to audit queries within a reasonable period (within a month)
02. It was observed that almost all the Municipal Councils had not prepared the annual plans and get them approved.
03. The Action Plans of 10 Municipal Councils for year 2015 under review had not been prepared and get them approved within the time frame. It is 45% of the total number of institutions.
04. The preparation of Procurement Plans for the relevant years for the Municipal Councils and get them approved was at a very weak level. The number of institutions that had not prepared the Procurement Plans was 82% of the total number of institutions.
05. The number of institutions that had not assessed the property subjected to rates each five year is 59% of the total number of institutions.
06. The percentage of the Municipal Councils that could not earn at least 70% of the billed income for the year under review was 54%.

### **Urban Councils**

01. The number of institutions that had not submitted Financial Statements for year 2015 within the stipulated period was 09. The percentage was 21%.
02. The percentage of the institutions that had not responded to the audit queries of the Auditor General and the internal audit queries within the stipulated period was at a weak level amounting to 60%.
03. Well- formed Audit and Management Committees were not functioned in 21 Urban Councils. It is 58% of the total number of institutions.
04. It was observed that there were instances that proper disposal of condemned vehicles within the specific period was not done in 24 Urban Councils. It was in a weak level as the percentage is 66% out of the total institutions.

05. The collection of revenue in a large amount of Urban Councils is less than 70% comparing to the annual targets.

**Pradeshiya Sabhas**

01. 67 out of the total number of Pradeshiya Sabhas had failed to submit accounts within the stipulated period. It is 25% of the total number of 271 institutions.
02. 127 out of the total number of Pradeshiya Sabhas had not proper future plan. The percentage is 47%.
03. The number of Pradeshiya Sabhas that had not assessed the property subjected to rates at least once in five years was 238. The percentage is 88%.
04. The number of institutions that that had not settled the liabilities even after one year was 192. The percentage is 71%.
05. Approximately 200 Pradeshiya Sabhas had not earned at least 70% of the targeted income. It is around 75% of the total number of institutions.
06. The levying of business taxes in a large amount of Pradeshiya Sabhas was at a weak level and the taking of legal action was also at a weak level.

**The Institutions indicating highest performance according to the Evaluation Programme conducted based on the Financial Year 2015**

The Institutions indicating highest performance among each type of institutions according to the Evaluation Programme conducted based on the 2015 Financial Year for Financial Regulations and Performance Indicators. The selection of institutions from each type has been done as a fair representation of all the types of institutions.

<b>Institute</b>	<b>Performance Level as a Percentage (%)</b>
<b>A. Special Spending Units</b>	
Auditor General's Department	99
Office of the Prime Minister	92
Department of Elections	86
Public Service Commission	80
Finance Commission	77
Judicial Services Commission	76
Presidential Secretariat	76
<b>B. Government Ministries</b>	
Ministry of Post, Postal Services and Muslim Religious Affairs	94
Ministry of Public Administration and Management	93
Ministry of Industry and Commerce	90
Ministry of Petroleum Resources Development	90
Ministry of Hill Country New Villages, Infrastructure and Community Development	89
<b>C. Government Departments</b>	
Department of National Budget	98
Department of Development Finance	97
Department of Legal Affairs	95
Department of State Accounts	95
Department of the Registrar of Companies	95
Department of Educational Publications	94
<b>D. District Secretariats</b>	

<b>Institute</b>	<b>Performance Level as a Percentage (%)</b>
Gampaha District Secretariat	95
Puttalam District Secretariat	87
Killinochchi District Secretariat	84
<b>E. Provincial Council Funds</b>	
Central Provincial Council	95
Sabaragamuwa Provincial Council	85
<b>F. Provincial Council Ministries</b>	
Chief Ministry - Local Government - Northern Province	100
Ministry of Health & Indigenous Medicine - Northern Province	100
Ministry of Health, Indigenous Medicine, Probation & Child care & Woman Affairs - Uva Province	100
Ministry of Local Government, Economic Promotion, Power & Energy, Environmental Affairs, Water Supply & Drainage and Tourism - Western Province	97
<b>G. Provincial Council Special Spending Units</b>	
Deputy Chief Secretary's Office (Finance) - Eastern Province	100
Office of the Chief Secretary - Eastern Province	100
Office of the Deputy Chief Secretary (Finance) - Northern Province	100
Deputy Chief Secretary's Office (Planning) - Eastern Province	100
Deputy Chief Secretary's Office (Finance) - Uva Province	100
Deputy Chief Secretary's Office (Personnel and Training) - Eastern Province	100
Governor's Secretariat - Eastern Province	99
Chief Secretary's Office - Western Province	97
<b>H. Provincial Council Departments</b>	
Department of Animal Production - Eastern Province	100
Department of Animal Production - Uva Province	100
Co-operative Employees' Commission - Uva Province	100

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<b>Institute</b>	<b>Performance Level as a Percentage (%)</b>
Department of Health Services - Northern Province	100
Department of Irrigation - Northern Province	100
Department of Social Services - Uva Province	100
Department of Animal Production and Health - Northern Province	99
Internal Audit Department - Uva Province	97
Department of Social Services, Probation & Child care - Central Province	96
Department of Land Administration - Eastern Province	96
Department of Road Development - Northern Province	95
Department of Irrigation - Uva Province	95
<b>I. Provincial Council Statutory Authorities</b>	
Co-operative Employees' Commission - Southern Province	90
Road Passenger Transport Authority - Eastern Province	84
Housing Authority - Eastern Province	82
<b>J. Local Government Authorities</b>	
<b>I Municipal Council</b>	
Kaduwela Municipal Council	83
Batticaloa Municipal Council	77
<b>II Urban Councils</b>	
Eravur Urban Council	86.5
Kattankudy Urban Council	86
Talawakele - Lindula Urban Council	83.5
Minuwangoda Urban Council	80.5
<b>III Pradeshiya Sabhas</b>	
Pasbage Korale Pradesiya Sabha	83.5
Medagama Pradesiya sabha	83
Arayampathi Pradesiya sabha	81
Galigamuwa Pradeshiya Sabha	81
Mahaoya Pradesiya Sabha	80.5

<b>Institute</b>	<b>Performance Level as a Percentage (%)</b>
Meerigama Pradeshiya Sabha	80
Haputale Pradesiya Sabha	80
Ja-Ela Pradeshiya Sabha	79
Biyagama Pradeshiya Sabha	78
Thalawa Pradeshiya Sabha	77
Nallur Pradeshiya Sabha	75.5
Malimbada Pradeshiya Sabha	74
Lunugamwehera Pradeshiya Sabha	73.5
<b><u>Local Government Authorities selected on district basis</u></b>	
Panadura Urban Council	77.5
Pannala Pradeshiya Sabha	73.5
Balangoda Urban Council	73
Dambulla Municipal Council	71.5
Welivitiya Divithura Pradeshiya Sabha	70.5
Vavuniya South Tamil Pradeshiya Sabha	69
Mannar Pradeshiya Sabha	67
Nattandiya Pradeshiya Sabha	67
Elahera Pradeshiya Sabha	65.5
Pachchileipalli Pradeshiya Sabha	62
Kareithureipaththu Pradeshiya sabha	61.5
Trincomalee Town & Gravets Pradesiya Sabha	60.5

## Special observations for each institution subjected to evaluation

### Special government expenditure units, Ministries, Departments and District Secretariats

Number of institutions covered is 202.

This questionnaire is comprised with 57 matters queried through 25 main matters covering the following various sections except the basic information on the institution.

No.	Scope	Matters referred	No. of questions
01	Planning	i. Annual action plan	03
		ii. Annual procurement plan	
		iii. Annual monetary plan	
02	Internal administration procedures	i. Assigning annual financial powers	04
		ii. Internal audit plan	
		iii. Holding management and audit committee meetings	
03	Human resource management	i. Functioning within the approved cadre	02
		ii. Assignment of specific activities	
04	State resources management	i. Maintaining schedules on specific properties belonging to the institution	09
		ii. Maintaining the movable properties belonging the institution (including vehicles)	
		iii. Other state properties (stores etc.)	
		iv. Bank accounts	
05	State revenue Management	i. Collection of revenue	02
		ii. Accounting of revenue	
06	State expenses Management	i. Functioning within the limits of due provisions	06
		ii. Utilization of provisions	

No.	Scope	Matters referred	No. of questions
		iii. Functioning within the limits of imprest	
07	Other state financial activities	i. Advance account for government officials	10
		ii. Commercial advance account	
		iii. General deposit account	
08	Updating books and schedules	Progress of 10 primary schedules that should be maintained by every institution	10
09	Submission of accounts	Questioning the progress regarding 8 accounts that should be submitted annually by every institution	08
10	Responding to the audit	i. Response to internal audit queries	02
		ii. Response with regard to queries of the Auditor General	
11	Submission of performance reports to Parliament	Submission of annual financial and performance reports to Parliament	01
		<b>Total</b>	<b>57</b>

Preparation of this questionnaire has been limited to matters that should be performed specifically upon provisions in the Constitution, Public Finance Regulations, Treasury Circulars and circulars issued by other Ministries and matters on activities of other parties are not included. In the same way, the questions have been listed only on subject matters to which 'Yes' or 'No' can be given as the answer. Matters such as giving their own view and giving answer on personal judgment have been excluded.

## **Special Spending Units**

### **Auditor General's Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 99.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been outstanding loan balances remaining over one year.

### **Commission to Investigate Allegations of Bribery or Corruption**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

## **Department of Election**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

## **Finance Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit

Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Human Rights Commission of Sri Lanka**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

### **Judicial Service Commission Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **National Education Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. No Treasury approval had been obtained as required by the F.R. 215 to retain

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some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **National Police Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Office of the Cabinet of Ministers**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual action plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Office of the Chief Government Whip of Parliament**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Annual procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired

within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Office of the Leader of the House of Parliament**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Stock book was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to

dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Office of the Leader of the Opposition of Parliament**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Annual

procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Office of the Parliamentary Commissioner for Administration**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 52.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The

idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Office of the Public Service Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Parliament of Sri Lanka**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than

6 months. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Presidential Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Prime Minister's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 92.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Commitments had been made exceeding the authorized provisions. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **The Supreme Court of the Democratic Socialist Republic of Sri Lanka**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transactions are checked by at least two officers. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where

money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

## **Ministries**

### **Ministry of Agriculture**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Ministry of Buddhasasana**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of City Planning and Water Supply**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury

approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Defense**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual action plan had not been prepared. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Development Strategies and International Trade**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Disaster Management**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on

up to date basis. Register on cheques and money order received was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Ministry of Education**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations.

Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Ministry of Finance**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Ministry of Fisheries and Aquatic Resources Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

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Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Foreign Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a

reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Foreign Employment**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Health, Nutrition and Indigenous Medicine**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Higher Education and Highways**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Hill Country New Villages, Infrastructure and Community Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Ministry of Home Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

**Ministry of Housing and Construction**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. Performance reports with regard

to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Ministry of Industry and Commerce**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Ministry of Internal Affairs, Wayamba Development and Cultural Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been

taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Expenditure had been incurred exceeding the authorized limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Irrigation and Water Resources Management**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 43.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a

period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Justice**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running

charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Labor and Trade Union Relations**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Performance reports with regard to the year under review had not been submitted to the

parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Ministry of Lands**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of law and Order and Southern Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running

charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Mahaweli Development and Environment**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Ministry of Megapolis and Western Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Ministry of National Co-existence, Dialogue and Official Languages**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the

Board of surveys. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of National Integration and Reconciliation**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 24.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Audit Query Register was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit

management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim

Imprest had been released as against the approved limits provided as per F.R. 371.

### **Ministry of National Policies and Economic Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been outstanding loan balances remaining over one year. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Parliamentary Reforms & Mass Media**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Petroleum Resources Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one

month as per Financial Regulations. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Ministry of Plantation Industries**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Ports and Shipping**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Annual procurement plan had not been prepared. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Post, Postal Services and Muslim Religious Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Ministry of Power and Renewable Energy**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Ministry of Primary Industries**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 36.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book

was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual procurement plan had not been prepared. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Ministry of Prison Reforms and Rehabilitation, Resettlement and Hindu Religious Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual procurement plan had not been prepared. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Ministry of Provincial Councils and Local Government**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been outstanding loan balances remaining over one year. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Public Administration and Management**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 93.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **Ministry of Public Enterprise Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 53.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Ministry of Rural Economic Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of

surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Science, Technology and Research**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on

up to date basis. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Skills Development & Vocational Training**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Social Empowerment and Welfare**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Commitments had been made exceeding the authorized provisions. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies.

Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Ministry of Special Assignments**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit

Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Ministry of Sports**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been

not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Sustainable Development and Wildlife**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the authorized provisions. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in

General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Telecommunication and Digital Infrastructure**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Ministry of Tourism Development and Christian Religious Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Ministry of Transport and Civil Aviation**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis.

Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Women and Child Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

## Departments

### **Attorney General's Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Civil Security Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Annual procurement plan had not been prepared. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Coast Conservation and Coastal Resource Management Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the

parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Agrarian Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Department of Census and Statistics**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Agriculture**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been

not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Animal Production and Health**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Vote ledger or printed copy of vote ledger under CIGAS programme was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had

been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Department of Archaeology**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Balances that

should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Ayurveda**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor

General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Buddhist Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review

transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of Buildings**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Christian Religious Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan

balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Co - Operative Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. Internal audit reports had not been submitted to the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Commerce**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Community Based Corrections**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No Treasury approval

had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Courts Administration**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written

allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Cultural Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Debt Conciliation Board**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Delegation of Authority had not been done so as to ensure that all

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transaction are checked by at least two officers. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

**Department of Development Finance**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 97.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Divinaguma Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Department of Educational Publications**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited, exceeding the approved cadre limits.

**Department of Examinations**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without

spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **Department of Excise**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Export Agriculture**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of External Resources**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **Department of Fiscal Policy**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Fisheries and Aquatic Resources**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

**Department of Food Commissioner**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. No compliance with the

limits enforced by the Parliament, for the public officers' Advance activities. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Department of Forest Conservation**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Government Analyst**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

**Department of Government Information**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period

of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Government Printing**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all

members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Department of Hindu Religious and Cultural Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Department of Immigration and Emigration**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Import and Export**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Voteâ€™s ledger or printed copy of vote ledger under CIGAS programme was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on

up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Information Technology Management**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited,

exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Inland Revenue**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Losses Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the

year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Irrigation**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of

the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Labour**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Land Commissioner General**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Land Settlement**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Land Use Policy Planning**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Law Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Action on losses to

properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

### **Department of Legal Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Legal Draftsman**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. No time analysis had been prepared on outstanding loan balances. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Management Audit**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan

balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Management Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Manpower and Employment**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card,

was not maintained on up to date basis. Audit Query Register was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Measurement Units, Standards and Services**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card,

was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Department of Meteorology**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Voteâ€™s ledger or printed copy of vote ledger under CIGAS programme was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Motor Traffic**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted

revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Department of Muslim Religious and Cultural Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as

per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of National Budget**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 98.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of National Archives**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of National Botanical Gardens**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department of National Community Water Supply**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and

shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of National Museum**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of National Physical Planning**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of National Planning**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 86.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of National Zoological Gardens**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where

money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Department of Official Languages**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the

year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Department of Pensions**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required

by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Police**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual action plan had not been prepared. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Department of Posts**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

**Department of Prisons**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of

such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Probation and Child Care Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports

with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Project Management and Monitoring**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Public Enterprises**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. Performance reports with regard to the year under review had

not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department of Public Finance**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Commitments had been made exceeding the authorized provisions.

### **Department of Public Trustee**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

**Department of Registrar General**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Registration of Persons**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of Rubber Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Losses Register was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had

been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. No written allocation of duties had been done for all members of the staff. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Social Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of Sports Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 52.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register

on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Sri Lanka Railways**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register

on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Annual procurement plan had not been prepared. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits

provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Department of State Accounts**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been outstanding loan balances remaining over one year. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of Surveyor General**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Losses Register was not maintained on up to date basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

**Department of Technical Education and Training**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Textile Industries**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been

submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **Department of the Registrar of Companies**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year.

**Department of Trade and Investment Policy**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Commitments had been made exceeding the authorized provisions. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Treasury Operations**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 93.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Internal audit reports had not been submitted to the Auditor General within a period of one month. Commitments had been made exceeding the authorized provisions. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**Department of Valuation**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

**Department of Wildlife Conservation**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

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Fixed Asset Register was not maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**National Intellectual Property office of Sri Lanka**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Stock book was not maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month.

At least three audit management committee meetings had not been held. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **Office of the Registrar of the Supreme Court**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Sri Lanka Air Force**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Sri Lanka Army**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on

excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the authorized provisions. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Sri Lanka Customs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual procurement plan had not been prepared. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of

the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff. Replies had not been received to all audit queries raised by the Auditor General within a period of one month.

### **Sri Lanka Navy**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Expenditure had been incurred exceeding the authorized limits. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

## District Secretariats

### District Secretariat Anuradhapura

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### District Secretariat Ampara

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable

assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **District Secretariat Badulla**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one

month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Batticaloa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. No compliance with the limits enforced by the Parliament, for the public officers' Advance activities. There had been outstanding loan balances remaining over one year. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had

been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Colombo**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Galle**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**District Secretariat Gampaha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**District Secretariat Hambantota**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the

provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Jaffna**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Kalutara**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Balances that should be adjusted revealed by the findings of Bank Reconciliation

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Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**District Secretariat Kandy**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Non submission of Appropriation Account on or before the due date.

**District Secretariat Kegalle**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**District Secretariat Kilinochchi**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had

been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Kurunegala**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Non submission of Appropriation Account on or before the due date. Non submission of public officers advance account on or before due date. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Mannar**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances

where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Matale**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **District Secretariat Matara**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Monaragala**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account.

### **District Secretariat Mulativu**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of

F.R. 571. No proper accounting had been done on the balances remained in account No. 0015, as instructed under the State Account Circular No. 243/2015 dated 24th June 2015. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

### **District Secretariat Nuwara Eliya**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions.

Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **District Secretariat Polonnaruwa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **District Secretariat Puttalam**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Commitments had been made exceeding the authorized provisions. There had been outstanding loan balances remaining over one year.

### **District Secretariat Ratnapura**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Bank reconciliation statements had not been prepared on due date. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. The cash book balance as at the end of the year under review had not been remitted on due date to the Department of Treasury Operations as per the circular instructions. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Trincomalee**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on

up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Internal audit reports had not been submitted to the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. Action on losses to properties had not been completed within a period of less than one year of the occurrence of such losses as per the provision F.R 103 - 110. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Log books on all vehicles were not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that should be adjusted revealed by the findings of Bank Reconciliation Statements had not been adjusted within a period of one month as per Financial Regulations. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances where money had been retained in Deposit Account, without spending for the purposes intended by the respective agencies. There had been instances where some of the revenue, had been retained in Deposit Account without crediting to respective revenue codes. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

**District Secretariat Vavuniya**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The idle or unserviceable assets were not disposed or not repaired within a reasonable period. No actions had been taken for the recommendations on excesses and shortages revealed by the Board of surveys. There had been instances where action had been not taken to dispose the condemned vehicles within the period of less than 6 months. Inoperative accounts which are coming from the year under view or previous year, had not been settled. No Treasury approval had been obtained as required by the F.R. 215 to retain some of the provisions provided for the year under review transferring to the Deposit Account. Excess cadre had been recruited, exceeding the approved cadre limits. Revenue had been retained in General Deposit Accounts more than a period of one month, as against provision in the chapter 149 of the constitution.

*Third Report of the Committee on Public Accounts*

Provincial Councils (Provincial Council Funds)

This questionnaire is meant for sizing up the efficiency of Provincial Council Fund manipulation and consist with 23 matters queried over 16 main subjective areas. All other 22 items except 1 for obtaining information for audit are considered for calculating marks.

No.	Scope	Matters referred	No. of questions
01	Planning	i. Revenue & Expenditure planning	05
		ii. Development Activity planning	
02	Internal Administration Procedures	i. Vesting financial powers	03
		ii. Internal Audit programs	
		iii. Audit & Management Committees	
03	Public Resources Management	i. Immovable properties of Provincial Councils	06
		ii. Movable properties of Provincial Councils	
		iii. Bank accounts	
04	Compliance with the Provisions of Provincial Council	i. Governor's approval for Cabinet decisions	02
		ii. Implementing of government decisions with Governor's approval	
05	Other Financial activities	Releasing income of Local bodies	01
06	Account submission	Provincial Council Fund Account	01
07	Responding to Audit	Audit Opinion	01
08	Reporting Performance	i. Submitting Performance Reports to Provincial Councils	03
		ii. Tabling Public Account Committee reports	
		iii. Tabling Auditor General's report	
		<b>Total</b>	<b>22</b>

## Provincial Council Funds

### Central Provincial Council

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Proposals in relation to recurrent and capital work had not been submitted to the Finance Commission within due dates. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts.

### Eastern Provincial Council

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The accounts for the provincial fund, had not been submitted to the Auditor General on or before stipulated time. Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. The circulars not addressed to the Chief Secretaries which are important to financial and administration control of the Provincial Council had not been adopted with the approval of the Governor. The accounts for the provincial fund, had not been submitted to the Auditor General on or before stipulated time.

**North Central Provincial Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The accounts for the provincial fund, had not been submitted to the Auditor General on or before stipulated time. Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

**North Western Provincial Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts. The accounts for the provincial fund, had not been submitted to the Auditor General on or before stipulated time.

**Northern Provincial Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Proposals in relation to recurrent and capital work had not been submitted to the Finance Commission within due dates. Reports on estimated and actual, revenue and expenditure of provincial agencies have not been submitted to Finance Commission within due date. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts.

### **Sabaragamuwa Provincial Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Southern Provincial Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The accounts for the provincial fund, had not been submitted to the Auditor General on or before stipulated time. Auditor General has expressed an

adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions. Bank reconciliation statements on account of all bank accounts, belonging to provincial fund had not been done within the stipulated time as per Provincial Financial Regulations. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Uva Provincial Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Proposals in relation to recurrent and capital work had not been submitted to the Finance Commission within due dates. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. No proper internal communication within the institution on delegation of Financial Authority. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial

Accounts. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Western Provincial Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion/ Disclaimer opinion on the Accounts of the provincial fund. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts.

## **Provincial Council Specific Spending Units, Ministries & Departments**

These questionnaire is consist with 53 matters queried over 09 basics covering following scopes except basic information on the institute concerned.

<b>No.</b>	<b>Scope</b>	<b>Matters referred</b>	<b>Number of questions</b>
01	Planning	i. Action plan	02
		ii. Annual Provision Plan	
02	Internal Administration Procedures	i. Vesting financial powers	03
		ii. Audit & Management Committees	
03	Public/Provincial Council Resources Management	i. Immovable Asset control	17
		ii. Movable properties including vehicles	
		iii. Board of Survey	
		iv. Operation of Bank Accounts	
04	Public/Provincial Council Expenditure management	i. Not exceeding provision ceiling	05
		ii. Control on imprest	
05	Other Financial activities	i. Provincial Councils employee Advance Account	11
		ii. Commercial Advance Account	
		iii. General savings account	
06	Maintaining books and documents	10 documents to be maintained by each institute	10
07	Account submission	i. Appropriation Account	03
		ii. Advanced Account	
		iii. Revenue account	
08	Responding to Audit	Responses to audit queries	01
09	Submitting reports on performance	Performance report	01
		<b>Total</b>	<b>53</b>

## Central Province

### Central Provincial Chief Ministry & Ministry of Education

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date.

**Central Provincial Ministry of Agriculture, Irrigation, Animal Production and Health, Agrarian Development, Fisheries, & Environmental Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Central Provincial Ministry of Health, Indigenous Medicine, Social Welfare & Probation & Childcare Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where

vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been uncleared inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**Central Provincial Ministry of Road Development, Transport, Electricity & Energy, Housing & Construction**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been

sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been uncleared inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Ministry of Sports, Youth Affairs, Rural Development & Industries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running

condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been uncleared inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

### **Central Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The Leave Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey

reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities.

### **Central Provincial Animal Production Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not

in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Central Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers.

### **Central Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not

been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Central Provincial Cultural Affairs Department**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0**

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were unidentified debits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**Central Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**Central Provincial Engineering Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**Central Provincial Health Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Central Provincial Housing Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been

prepared within the stipulated period. There were unidentified debits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Central Provincial Industrial Development & Business Promotion Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been unsettled balances in the cash book as at the end of the year under review.

**Central Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Central Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No proper register had been maintained for the issue of fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. It is observed that there had been balances on

the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Central Provincial Revenue Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per

the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Rural Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the

advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Central Provincial Social Welfare, Probation & Childcare Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 96.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Sports Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been

instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

### **Central Provincial Textile Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in

a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

### **Central Provincial Trade Commerce & Tourism Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. No time analysis had

been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **Central Provincial Transport Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

### **Central Provincial Chief Secretary's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the

advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Central Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled

balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Office of the Governor**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Central Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Province**

#### **Eastern Provincial Chief Ministry**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on

Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Ministry Education, Sports, Cultural Affairs & Youth Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

**Eastern Provincial Ministry of Agriculture, Animal Production & Health, Irrigation & Fisheries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Ministry of Health, Indigenous Medicine, Social Services, Probation & Childcare & Rural Economy**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Eastern Provincial Ministry of Road Development, Land & Land Development, Skill & Manpower Development, Women Affairs and Water Supply**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been

instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No Audit and Management Committee had been established for the organization.

### **Eastern Provincial Department of Agriculture**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Department of Animal Production**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where

no entries had been maintained in losses register for accidents and damages on motor vehicles. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Department of Buildings**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Eastern Provincial Department of Co-operative Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper communication within the organization had been done regarding the delegation of financial Authorities. Board of survey reports with regards to the year in review had not been submitted to the

Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **Eastern Provincial Department of Education**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled

balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Eastern Provincial Department of Health Service**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Eastern Provincial Department of Indigenous Medicine**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **Eastern Provincial Department of Internal Audit**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in

Provincial Financial regulations. There had been cheques presented to the bank and not realized for more than one month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Department of Irrigation**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Department of Land Administration**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **Eastern Provincial Department of Local Government**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. It was observed that there

had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. There had been deposits which were deposited for more than 2 years without clearing.

### **Eastern Provincial Department of Motor Traffic**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Department of Probation & Childcare**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date

basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **Eastern Provincial Department of Road Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Department of Rural Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Department of Rural Industries**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. Condemned vehicles had not been disposed with in a period of 6 months. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Department of Social Services**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 34.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been uncleared inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

**Eastern Provincial Department of Sports**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Office of the Chief Secretary**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Deputy Chief Secretary (Administration)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No time analysis had been prepared on unsettled

balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**Eastern Provincial Deputy Chief Secretary's Office (Finance)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Deputy Chief Secretary's Office (Personnel and Training)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

*Third Report of the Committee on Public Accounts*

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Deputy Chief Secretary's Office (Planning)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had

been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified debits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Eastern Provincial Governor's Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 99.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Eastern Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **North Central Province**

#### **North Central Provincial Chief Ministry**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been

submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Ministry of Agriculture**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been

instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis.

### **North Central Provincial Ministry of Co-Operative**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It was

observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities.

### **North Central Provincial Ministry of Health**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unidentified debits in the bank statement. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

No Audit and Management Committee had been established for the organization.

### **North Central Provincial Ministry of Irrigation**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Inventory book was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been unsettled balances in the cash book as at the end of the year under review. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It was observed that there had been some instances where total provisions

provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **North Central Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No Audit and Management Committee had been established for the organization. The Fixed Assets Register had not been

maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis.

### **North Central Provincial Animal Production & Health Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No

Audit and Management Committee had been established for the organization.

### **North Central Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

**North Central Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 48.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Cultural Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years.

### **North Central Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations.

### **North Central Provincial Engineering Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **North Central Provincial Health Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Condemned vehicles had not been disposed with in a period of 6 months.

There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been deposits which were deposited for more than 2 years without clearing. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. No time analysis had been prepared on unsettled balances on Imprest Account.

### **North Central Provincial Industrial Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had

been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Central Provincial Internal Audit Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**North Central Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

**North Central Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Inventory book was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

69.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Planning & Operational Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where

no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Probation & Childcare Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There

had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **North Central Provincial Revenue Commissioner Office**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

**North Central Provincial Rural Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No Audit and Management Committee had been established for the organization.

**North Central Provincial Social Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

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*Third Report of the Committee on Public Accounts*

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The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **North Central Provincial Sports Affairs Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where

no actions had been taken as per the provisions in Provincial Financial regulations. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **North Central Provincial Chief Secretary's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

**North Central Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**North Central Provincial Office of the Governor**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

### **North Central Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month.

There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review.

### **North Western Province**

#### **North Western Provincial Chief Ministry**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 48.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank

statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**North Western Provincial Ministry of Agriculture, Land, Irrigation, Fisheries, Animal Production & Health & Agrarian Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6

months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

**North Western Provincial Ministry of Education, Cultural & Arts Affairs, Sports & Youth & Information Technology**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where

vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**North Western Provincial Ministry of Health, Indigenous Medicine, Probation & Child Care & Woman Affairs**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no

replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**North Western Provincial Ministry of Transport, Co-operative Development & Trade, Housing & Construction, Industrial & Rural Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 35.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial

Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review.

### **North Western Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on

unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Animal Production & Health Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 43.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It

was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding

over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 47.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been

instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Education Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed

with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Engineering Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries

within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **North Western Provincial Health Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 38.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action

plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review.

**North Western Provincial Housing & Construction Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

48.0

( 240 )

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Inventory book was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing.

**North Western Provincial Internal Audit Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 31.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the

advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis.

### **North Western Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 32.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for

accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **North Western Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual

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Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**North Western Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been

uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **North Western Provincial Policy Making & Plan Implementation Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 48.8

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances

where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **North Western Provincial Probation & Childcare Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 41.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6

months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Revenue Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 33.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had

been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Road Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 33.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. No

proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**North Western Provincial Small Industries Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 41.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

**North Western Provincial Social Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on

unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **North Western Provincial Textile Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 40.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is

observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers.

### **North Western Provincial Chief Secretary's Office**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one

month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates.

### **North Western Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for

payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **North Western Provincial Governor's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 19.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Inventory book was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. The Leave Register had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the

delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**North Western Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

## Northern Province

### Northern Provincial Chief Ministry - Local Government

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No time analysis had been prepared on unsettled balances on Imprest Account.

### Northern Provincial Ministry of Education

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. No time analysis had been prepared with regard to balances in deposit accounts. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. It is observed that there had been balances on the

advances to the Provincial public officers' account which are carried more than one year.

### **Northern Provincial Ministry of Fisheries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments.

### **Northern Provincial Ministry of Health & Indigenous Medicine**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on

accidents happened in previous years. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Ministry of Agriculture**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Agriculture**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one

year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Animal production & Health**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 99.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Department of Buildings**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, Monthly summaries and vehicle log books had

not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Co-operative Development**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 93.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Northern Provincial Department of Education**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year

under review. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **Northern Provincial Department of Health Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Department of Indigenous Medicine**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances

where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Industries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization. The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis.

**Northern Provincial Department of Irrigation**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**Northern Provincial Department of Land Administration**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Department of Local Government**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Department of Motor Traffic**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No

time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Probation & Child Care Services**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Revenue**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual

Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Department of Road Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Rural Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is

observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Department of Social Services**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Department of Sports**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up

to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Northern Provincial Office of the Chief Secretary**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Office of the Deputy Chief Secretary (Engineering)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Office of the Deputy Chief Secretary (Finance)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Office of the Deputy Chief Secretary (Personnel Training)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Office of the Deputy Chief Secretary (Planning)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where expenditure had been incurred exceeding net provisions. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**Northern Provincial Governor's Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. It is observed that there had been balances on the advances to the Provincial

public officers' account which are carried more than one year. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No Audit and Management Committee had been established for the organization.

### **Northern Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on

Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

## **Sabaragamuwa Province**

### **Sabaragamuwa Provincial Chief Ministry**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time

analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Ministry of Education, Information Technology and Cultural Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial

officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Ministry of Land, Provincial Irrigation, Agriculture, Animal Production, Animal Health and Fisheries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Ministry of Road Development, Rural Infrastructure, Tourism, Sports and Youth Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Ministry of Social Welfare, Probation and Child Care, Rural Development and Rural Industries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 82.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles.

There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Animal Production & Health Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified credits in the bank statement. It

was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Sabaragamuwa Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There

had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It

is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances

on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Health Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Industrial Development Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No Audit and Management Committee had been established for the organization.

**Sabaragamuwa Provincial Internal Audit Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 94.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Sabaragamuwa Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Probation, Childcare & Social Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due

date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year.

### **Sabaragamuwa Provincial Revenue Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been

prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Sabaragamuwa Provincial Sports Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Chief Secretary's Office**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No proper register had been maintained for the issue of fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Engineering Services)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for

accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified debits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. No proper register had been maintained for the issue of fuel orders. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were

unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & Training)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more

than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. No proper register had been maintained for the issue of fuel orders. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances

on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Sabaragamuwa Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments.

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It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Sabaragamuwa Provincial Governor's Office**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Sabaragamuwa Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

### **Sabaragamuwa Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Southern Province**

#### **Southern Provincial Chief Ministry**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not

presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**Southern Provincial Ministry of Agriculture, Agrarian Development, Irrigation, Water Supply & Drainage, Food Supply & Distribution, Trade & Cooperative Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Southern Provincial Ministry of Education, Lands, Land Development,  
Transport & News**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

**Southern Provincial Ministry of Fisheries, Animal Production & Development, Environment, Rural Industries, Power & Rural & Estate Infrastructure**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Southern Provincial Ministry of Sports, Youth Affairs, Rural Development, Cultural & Arts Affairs, Social Welfare, Probation & Child Care, Women Affairs, Household Economy, Housing & Construction & Man power & Employment**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period

or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were

not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Southern Provincial Animal Production & Health Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Southern Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Southern Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had

not been completed on accidents happened in previous years. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Southern Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Inventory book was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances

where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Health Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been

cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Housing Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. No proper register had been maintained for the issue of fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been deposits which

were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Southern Provincial Industrial Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Southern Provincial Internal Audit Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained

on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Southern Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time

analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

### **Southern Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained

on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Motor Traffic Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due

date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Southern Provincial Revenue Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It is observed that there had been balances

on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Southern Provincial Probation & Social Welfare Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Southern Provincial Planning Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. No proper communication within the organization had been done regarding the delegation of financial Authorities. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**Southern Provincial Office of the Chief Secretary**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been

completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

**Southern Provincial office of the Deputy Chief Secretary (Engineering Services)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time

analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Southern Provincial Office of the Governor**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Southern Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Southern Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. No time analysis had been prepared on unsettled balances on Imprest Account. No

time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

## **Uva Province**

### **Uva Provincial Ministry of Agriculture, Irrigation, Animal Production & Inland Fisheries Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 93.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Uva Provincial Ministry of Finance & Planning, Law & Peace, Education, Local Government, Power & Energy, Construction & Rural Infrastructure Development & Land**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Performance Report in respect of year under

review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Uva Provincial Ministry of Health, Indigenous Medicine, Probation & Child care & Woman Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

No time analysis had been prepared on unsettled balances on Imprest Account.

**Uva Provincial Ministry of Road Development, Housing Water Supply, Consumer Affairs & Cooperative & Food Supply & Distribution**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more

than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**Uva Provincial Ministry of Sports & Youth Affairs, Tourism, Transport, Cultural Affairs & Textiles & Small Industries**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been unsettled balances in the cash book as at the end of the year under review.

**Uva Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **Uva Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were unidentified debits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Uva Provincial Co-operative Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review.

**Uva Provincial Department of Animal Production & Health**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Uva Provincial Department of Internal Audit**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 97.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Uva Provincial Health Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Uva Provincial Industrial Development Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done

to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Uva Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 95.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. No proper register had been maintained for the issue of fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques

presented to the bank and not realized for more than one month. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Probation & Childcare Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

### **Uva Provincial Revenue Commissioner Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 87.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Vehicle running charts, Monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Road Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Condemned vehicles had not been disposed with in a period of 6 months. There had been unclear

inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Uva Provincial Social Services Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

### **Uva Provincial Deputy Chief Secretary's Office (Engineering Services)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques

exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Uva Provincial Deputy Chief Secretary's Office (Administration)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 91.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Deputy Chief Secretary's Office (Finance)**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It was observed that there had been some instances where total provisions provided for some

expenditure items were saved totally. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Uva Provincial Deputy Chief Secretary's Office (Personnel & Training)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Uva Provincial Deputy Chief Secretary's Office (Planning)**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on counterfoil books had not been maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared with regard to balances in deposit accounts.

#### **Uva Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Uva Provincial Governor's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. No proper communication within the organization had been done regarding the delegation of financial Authorities. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

**Uva Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where

no replies had been sent to audit queries within a period of a month. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for the issue of fuel orders. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Uva Provincial Co-operative Employees Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

### **Western Province**

#### **Western Provincial Ministry of Agriculture, Land, Irrigation, Animal Production & Health & Agrarian**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 92.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

**Western Provincial Ministry of Education, Cultural & Arts Sports & Youth Affairs & Information Technology**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Western Provincial Ministry of Health, Indigineous Medicine, Social Welfare, Probation & Child Care Services, Women Affairs & Council Affairs**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts.

**Western Provincial Ministry of Local Government, Economic Promotion, Power & Energy, Environmental Affairs, Water Supply & Drainage and Tourism**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 97.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years.

**Western Provincial Ministry Of Provincial Fisheries, Roads, Transport, Co - operative Development and Trade, Housing and Construction, Estate Infrastructure Facilities, Industry and Rural Development**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Western Provincial Agriculture Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. Bank Reconciliation

statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Animal Production & Health Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credits in the bank statement. It was observed that there had been some instances where total

provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Ayurveda Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. Condemned vehicles had not been disposed with in a period of 6 months. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Business Names Registrar Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month.

No proper register had been maintained for the issue of fuel orders. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credits in the bank statement. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. There had been deposits which were deposited for more than 2 years without clearing.

### **Western Provincial Co-operative Development Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Final Accounts on advances to Provincial officers had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

**Western Provincial Education Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. No proper register had been maintained for the issue of fuel orders. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

**Western Provincial Health Services Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been

sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were deposited for more than 2 years without clearing.

### **Western Provincial Housing Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Industrial Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 85.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

### **Western Provincial Irrigation Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. No proper register had been maintained for the issue of fuel orders. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Western Provincial Land Commissioner Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

**Western Provincial Motor Traffic Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The annual action plan of the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account.

**Western Provincial Probation & Childcare Services Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Revenue Department**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Stock Register on consumable goods had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques presented to the bank and not realized for more than one month. There were

unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Western Provincial Social Services Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Local Government Department**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

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*Third Report of the Committee on Public Accounts*

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The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing.

**Western Provincial Chief Secretary's Office**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 97.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile balance on departmental books with balances in Provincial Treasury Books.

**Western Provincial Council Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where

actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **Western Provincial Governor's Secretariat**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There were unidentified credits in the bank statement. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No Audit and Management Committee had been established for the organization.

### **Western Provincial Co-operatives Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 85.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the year under review had not

been prepared and approved before the due date. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. No time analysis had been prepared on unsettled balances on Imprest Account. No time analysis had been prepared with regard to balances in deposit accounts. No Audit and Management Committee had been established for the organization.

### **Western Provincial Engineering Bureau**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing.

### **Western Provincial Public Service Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial registrations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled balances on Imprest Account. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

**Authorities & Statutory bodies set up by Statutes of Provincial Council**

This questionnaire is consist with 29 questions queried over 16 basics covering following scopes except basic information on the institute concerned.

No.	Scope	Matters referred	Number of questions
01	Planning	i. Corporate plan	04
		ii Action plan	
		iii. Budget	
		iv. Procurement plan	
02	Internal Administration Procedures	i. Director Board meetings & reviews	07
		ii. Vesting financial powers	
		iii. Audit & Management Committees	
03	Human Resources Management	Human Resource development	01
04	Public Resources Management	i. Immovable Asset control	13
		ii Board of Survey	
		iii. Movable properties – vehicles	
		iv. Operation of Bank Accounts	
05	Account submission	i. Financial Statement submission	02
		ii. Audit Opinion	
06	Responding to Auditing	Responding to audit queries	01
07	Reporting performance	Submission of Performance reports	01
		<b>Total</b>	<b>29</b>

**Central Province**

**Central Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. No properly updated and maintained Fixed Asset Register for the institute. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment.

### **Central Provincial Regional Economic Development Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No proper register had been maintained to record proceedings of Director Board. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources

Development Plan had not been implemented for the year under review. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment.

### **Central Provincial Road Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No corporate plan had been prepared for the organization. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **Central Provincial Road Transport Services Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the

Ministry to table the same in the council. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. There were unidentified credits made to the bank account which were remaining over a period of one month.

## **Eastern Province**

### **Eastern Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. No proper reports have been prepared for the Board of Surveys.

### **Eastern Provincial Housing Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 82.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No corporate plan had been prepared for the organization. Annual Procurement Plan for the year under

review had not been prepared and approved before the due date. No properly updated and maintained Fixed Asset Register for the institute.

### **Eastern Provincial Pre School Education Bureau**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 36.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

**Eastern Provincial Road Passenger Transport Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of creditors, remaining over a period of one year.

**North Central Province**

**North Central Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one

year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs.

### **North Central Provincial Development Designs Machinery Agency**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 21.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without

disposing. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **North Central Provincial Early Childhood Education Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. No proper reports have been prepared for the Board of Surveys. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

**North Central Provincial Industries Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 37.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

**North Central Provincial Library Services Board**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 18.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

**North Central Provincial Management Development Training Unit**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

20.0

*Third Report of the Committee on Public Accounts*

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

**North Central Provincial Road Development Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Progress on monthly operation of activities have not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

**North Central Provincial Road Passenger Services Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed

for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated.

### **North Western Province**

#### **North Western Provincial Co-operatives Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 22.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running

charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **North Western Provincial Development Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No proper register is maintained for vehicle repairs.

### **North Western Provincial Early Childhood Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 29.0

*Third Report of the Committee on Public Accounts*

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due dates. The Final Accounts on advances to Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper delegation of financial authority had been done within the organization as per the provisions in Provincial Financial Regulations. No proper communication within the organization had been done regarding the delegation of financial Authorities. Annual Procurement Plan of year under review had not been prepared and approved before the due date. Performance Report in respect of year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where no replies had been sent to audit queries within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Condemned vehicles had not been disposed with in a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques presented to the bank and not realized for more than one month. There were unidentified debits in the bank statement. There were unidentified credits in the bank statement. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 31st May of the following year on the Advance Account of the advances to Provincial officers. It is observed that there had been balances on the advances to the Provincial public officers' account which are carried more than one year. No time analysis had been prepared on unsettled balances on Imprest Account. No reconciliation had been done to reconcile

balance on departmental books with balances in Provincial Treasury Books. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts. There had been deposits which were deposited for more than 2 years without clearing. No Audit and Management Committee had been established for the organization.

### **North Western Provincial Environment Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No proper register had been maintained to record proceedings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques

that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **North Western Provincial Folk Arts Foundation**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a

period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **North Western Provincial Human Resources Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 37.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Progress on Financial and Physical performance had not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

### **North Western Provincial Industries Services Bureau**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No corporate plan had been prepared for the organization. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

**North Western Provincial Machinery Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No corporate plan had been prepared for the organization. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Condemned vehicles are carried over for more than 6 months without disposing.

**North Western Provincial Regional Resources Development Authority**

**Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 48.0**

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried

over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **North Western Provincial Road Passenger Transport Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No proper register had been maintained to record proceedings of Director Board. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for

more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

## **Sabaragamuwa Province**

### **Sabaragamuwa Provincial Industries Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified debits made to the bank account which were remaining over a period of one month.

### **Sabaragamuwa Provincial Machinery Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. No action plan had been prepared and got it approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month.

**Sabaragamuwa Provincial Road Passenger Transport Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. No properly

maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing.

## **Southern Province**

### **Southern Provincial Co-operative Employees' Commission**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Monthly Cash Flow had not been discussed at the Board meetings.

### **Southern Provincial Development Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. There had been cheques that were

not presented to the bank for payment exceeding 6 months. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

### **Southern Provincial Industrial Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

**Southern Provincial Road Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 28.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been cheques which were not realized for more than one month.

**Southern Provincial Road Passenger Transport Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Monthly Cash Flow had not been discussed at the Board meetings. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **Southern Provincial Ruhunu Tourist Bureau**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. No corporate plan had been prepared for the organization. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of

financial authority had not been properly communicated to the relevant staff of the organization.

## **Uva Province**

### **Uva Provincial Road Passenger Services Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 38.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. No properly updated and maintained Fixed Asset Register for the institute. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation

of financial authority had not been properly communicated to the relevant staff of the organization.

## **Western Province**

### **Western Provincial Aesthetic Institute**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified credits made to the bank account which were remaining over a period of one month.

### **Western Provincial Agriculture Services Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse

opinion or disclaimer on the Financial Statement for the year under review. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated.

### **Western Provincial Economic Promotion Bureau**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No properly maintained Fuel Register for the establishment. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment.

**Western Provincial Industries Development Authority**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. No proper register is maintained for vehicle repairs. There had been cheques that were not presented to the bank for payment exceeding 6 months.

**Western Provincial Information Resources Development Institute**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and got it approved before the

due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute.

### **Western Provincial Road Development Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing.

### **Western Provincial Road Passenger Transport Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted

to the Ministry enabling the Ministry to table the same in the council. No corporate plan had been prepared for the organization. No action plan had been prepared and got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing.

### **Western Provincial Tourist Board**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 33.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Performance report on behalf of the year in review had not been submitted to the Ministry enabling the Ministry to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. Sufficient Human Resources Development Plan had not been implemented for the year under review. There had been balances of debtors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts on behalf of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the establishment. Vehicles which were not in running conditions over one year

are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. Bank Reconciliation Statements are not prepared regularly before the due date for the current accounts belonging to the establishment. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the organization.

### **Western Provincial Waste Management Authority**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Auditor General has expressed an adverse opinion or disclaimer on the Financial Statement for the year under review. There had been instances where answering audit queries had been delayed for more than one month. Annual Budget of the year under review had not been approved within the approved time limit. Annual Procurement Plan for the year under review had not been prepared and approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances carried over exceeding 3 months period on Suspense Accounts. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over for more than 6 months without disposing. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one

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month. There were unidentified credits made to the bank account which were remaining over a period of one month.

## Local Authorities

This questionnaire is consist with 57 matters queried over 18 basics covering following scopes except basic information on the institute concerned.

No.	Scope	Matters referred	Number of questions
01	Planning	i. Corporate plan	04
		ii. Action plan	
		iii. Budget	
		iv. Procurement plan	
02	Internal Administration Procedures	Audit & Management Committees	01
03	Resources Management	i. Board of Survey	12
		ii. Operation of Bank Accounts	
		iii. Vehicle control	
04	Revenue management	i. Progress of total revenue	12
		ii. Recovery of Assessment	
		iii. Charging rentals	
		iv. Business tax & licenses	
05	Expenditure management	Unsettled Liabilities	01
06	Maintaining books and documents	Documents to be maintained	22
07	Submission of Accounts	i. Financial Statement submission	02
		ii. Audit Opinion	
08	Responding to Auditing	Replying to audit queries	01
09	Reporting performance	Garbage Disposal	02
		<b>Total</b>	<b>57</b>

## **Municipal Councils**

### **Akkaraipattu Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Anuradhapura Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land

surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Badulla Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 48.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Bandarawela Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Batticaloa Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Rents on

properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Colombo Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even

after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Dambulla Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on industries/

business was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Dehiwala - Mount Lavinia Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had

been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Galle Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Gampaha Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and

building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Hambanthota Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where agreements are not completed on leases given on long term basis. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The Register on losses was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Jaffna Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year.

### **Kaduwela Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street

Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Kalmunai Municipal council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Kandy Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Kurunegala Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Matale Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including

Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on court cases was not maintained on up to date basis.

### **Matara Municipal Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover

arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Moratuwa Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where no legal action had been taken to collect arrears on rent. Rents on

properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on debtors was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Negombo Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions

which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Nuwaraeliya Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Ratnapura Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Sri Jayawardenepura Kotte Municipal Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

## Urban Councils

### **Ambalangoda Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. A garbage disposal plan was not prepared as per the national policies.

### **Ampara Urban council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Balangoda Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

73.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Beruwala Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had

been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Boralesgamuwa Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded

more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Chavakachcheri Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on cheques and money order was not

maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Chilaw Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was

not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Embilipitiya Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

**Eravur Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 86.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on Land Sales was not maintained on up to date basis.

**Gampola Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on

properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Haputale Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the

recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Hatton Dickoya Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were

vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Hikkaduwa Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Horana Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ja-Ela Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Kadugannawa Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for

business. There had been instances where unsettled creditors for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. A garbage disposal plan was not prepared as per the national policies.

### **Kalutara Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales

was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Kattankudy Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 86.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Katunayaka Seeduwa Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the

recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Kegalle Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been

indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kesbewa Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Kinniya Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land

Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kolonnawa Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kuliyapitiya Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis.

### **Maharagama Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been

instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

### **Mannar Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on

properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis.

### **Minuwangoda Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The Book on land surveys was not maintained on up to date basis.

**Nawalapitiya Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

**Panadura Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Book on land surveys was not maintained on up to date basis.

### **Peliyagoda Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on

revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Pointpedro Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year.

Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Puttalam Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to

the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Seethawakapura Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses

was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Talawakele - Lindula Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

### **Tangalle Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due

date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Trincomalee Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 41.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term

basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Valvettiturai Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances

where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vavuniya Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets

was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Wattala Mabola Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 78.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Wattegama Urban Council**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been

instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Weligama Urban Council**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on

losses was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis.

**Pradeshiay Sabhas**

**Addalaichenai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Agalawatta Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Akkaripattu Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Akmeemana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection

of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Akurana Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Akuressa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Alawwa Pradeshhiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not

obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Alayadyvembu Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

67.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained

required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Ambagamuwa Pradesiay Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Ambalangoda Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Ambalantota Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Ambangangakorale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no

legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Anamaduwa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6

months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Angunakolapelassa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 54.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been

instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Arachchikattuwa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for

payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Aranayake Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Arayampathy Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis.

**Athuraliya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on

revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Attanagalla Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register

on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

### **Ayagama Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained

on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Badalkumbura Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register

on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Baddegama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not

maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Badulla Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not maintained. The Register on Advances was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Balangoda Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Balapitiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Bandaragama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection

of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis.

### **Bandarawela pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential

business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Beliatta Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6

months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Bentota Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Beruwala Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 77.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Bibila pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long

term leases are not given so. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Bingiriya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without

repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Biyagama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

### **Bope-Poddala Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Bulathkohupitiya Pradeshiya sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Bulathsinghala Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There

had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on industries/business was not maintained on up to date basis.

### **Buttala Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not

maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Chavakachcheri Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not

maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Chenkalady Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Chilaw Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Damana Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been

issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Dambulla Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not

completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Daraniyagala Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on contracts was not maintained. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Dehiovita Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Dehiyathakandya Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify

potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Delft Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis.

The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Devinuwara Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on

up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Dikwella Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been

indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Dimbulagala Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 30.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not

maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Divulapitiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month

in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Dodangoda Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained

on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Dompe Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are

remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Eheliyagoda Prdesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 49.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year.

The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Elahera Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on

streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ella Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on

land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Elpitiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not

maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Embilipititya Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan

was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Galenbindunuwewa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 22.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The

Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Galewela Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal

plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Galgamuwa Pradeshiya sabhawsa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

**Galigamuwa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of period.

**Galnewa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained

required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Gampaha Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6

months. There had been instances where unsettled creditors for more than one year. The Register on losses was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Gangaihala Korale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. A garbage disposal plan was not prepared as per the national policies.

### **Gangawata Korale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Giribawa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 40.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Financial Statement for the year under review had not been

submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Godakawela Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

62.0

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Gomarankadawala Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including

Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on

compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Habaraduwa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Hakmana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 51.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

**Haldummulla Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

**Haliela Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month.

Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Audit Query Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Hambantota Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 45.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required

permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Hanguranketha Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There

had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Haputale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to

collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

### **Harispaththuwa Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 76.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Updated Register on fixed assets was not maintained.

**Hingurakgoda Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Homagama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Horana Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Horowpothana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Ibbagamuwa Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including

Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Imaduwa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

68.0

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Imbulpe Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Ipologama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 44.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under

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review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Irakkamam Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ja-Ela Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 79.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly

installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Kahatagasdigeliya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained

on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Kahawatta pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis.

The Register on Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kalawana Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 52.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was

not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Kalpitiya Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank

reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kalutara Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of

period. Updated Register on land and building was not maintained. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Kaluthawalai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to

date basis. A garbage disposal plan was not prepared as per the national policies.

### **Kamburupitiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

**Kandaketiya Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Kanthale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained

on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Karainakar Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales

was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Karaitheevu Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Karandeniya Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 39.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The

Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Kareichchi Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year.

Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kareithureipaththu Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was

not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Karuwalagaswewa Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 39.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been

completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/business was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Katana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 77.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There

had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The Book on land surveys was not maintained on up to date basis.

### **Kataragama Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date

basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Katuwana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Kayts Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Kebithigollewa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Kegalle Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 71.5

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kekirawa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully.

There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kelaniya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 77.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month

in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis.

### **Kinniya Prdesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 48.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated

Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kirinda Puhulwella Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not

maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Kobeigane Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

**Kokkadichholai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Kolonna Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.5

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*Third Report of the Committee on Public Accounts*

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The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Kotapola Pradeshiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Kotikawaththa-Mulleriyawa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 41.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears

on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kotmale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Agreements on behalf of all properties given on annual tenders have not been completed

fully. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Kuchchaweli Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those

who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Kuliyapitiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly

installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

### **Kundasale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the

Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

### **Kurunegala Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one

month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Book on land surveys was not maintained on up to date basis.

### **Kuruwita Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 37.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on

losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Laggala Pallegama Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits

exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Lahugala Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not

obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on cheques and money order was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Lankapura Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 41.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on streets was not maintained

on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Lunugala Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Lunugamwehera Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Madirigiriya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates.

No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Madulla pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected

fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

### **Madurawala Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who

have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Mahaoya Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 80.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

**Mahara Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Mahiyangana Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Maho Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10

monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Malimbada Pradeshiya Sabha**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.0**

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was

not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Mannar Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Manthai East Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets

was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Manthai West Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Matale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis.

**Matara Pradesheeya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection

of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Mathugama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

There were cheques not realized even after one month in the Bank Reconciliation. Fuel Register for the organization was not maintained on up to date basis. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Mawanella Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Mawathagama Pradeshiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Medadumbara Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Medagama Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 83.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Medawachchiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances

where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Meegahakiula Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not

maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Mihinthale pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 31.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions

which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Minipe Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been

indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Minuwangoda Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis.

**Mirigama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 81.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Monaragala Prdesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those

who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Morawewa Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 48.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in

running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Mulatiyana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Updated Register on land and building was not

maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Musali Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Muthur Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on

land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Nagoda Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on

land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Nallur Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Namaloya Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Nanattan Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 52.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances

where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Narammala Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent.

Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

### **Nattandiya Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits

exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis.

### **Naula Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on streets was

not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Navithanvely Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Nawagathhegama Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up

to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Neluwa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales

was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Nikaweratiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis.

The Book on land surveys was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis.

### **Ninthavur Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Nivithigala Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 45.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage

disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Niyagama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 45.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis.

The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Nochchiyagama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors

was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Nuwara Eliya Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 43.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land

surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Nuwaragampalatha Central Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register

on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Nuwaragampalatha East Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Oddamaavadi Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on consumable goods was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

**Pachchileipalli Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Padavisripura Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Padaviya Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A

garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Padiyathalawa Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 33.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business.

### **Palagala Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a

lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Palindanuwara Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including

Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Pallepola Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget

had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Panadura Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection

of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Panduwastuwara Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one

month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Pannala Pradeshiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Book on land surveys was not maintained on up to date basis.

**Panwila Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Pasbage Korale Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Pasgoda Pradeshiya Sabha - Urubokka**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on

contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Passara Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan

was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Pathadumbara Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 68.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

**Pathahewaheta Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

**Pelmadulla Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Pitabaddara Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before

the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Point Pedro Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been

maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Polgahawela Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on

vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis.

### **Polpithigama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Poonagar Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 47.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The

Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Pottuvil Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on

up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Pudukkudirippu Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on

vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Pujapitiya Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on Land

Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Puttalama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The

Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Rajanganaya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to

date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Rajgama Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors

was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Rambewa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 49.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles

even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Rambukkana Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Rathtota Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained

on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Ratnapura Prdesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 44.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There

were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Rideegama pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not

presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Ridimaliyadda Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on

contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ruwanwella Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register

was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Sammanthurai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Seethawaka Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Seruwila Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 51.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Siyambalinduwa pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Sooriyawewa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

**Soranathota Pradesiya sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 65.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement

Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Tangalle Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 42.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded

more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thalawa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators -

77.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which

are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Thamankaduwa Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases

was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. A garbage disposal plan was not prepared as per the national policies.

### **Thampalakamam Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 46.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date

basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thanamalwila Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up

to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Thawalama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 43.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had

been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Thihagoda Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Thirappane Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 59.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Thirukkovil Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Thumpane Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

**Thunukkai Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register

on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Tissamaharama Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 49.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had

been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Town & Gravets Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis.

The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Udapalatha Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Udubaddawa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis.

**Ududumbara Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Udunuwara Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 44.0

*Third Report of the Committee on Public Accounts*

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Uhana Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Ukuwela Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 43.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

*Third Report of the Committee on Public Accounts*

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Uva Parnagama Pradeshiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 55.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis.

The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Vadamarachchi South West Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vaharai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Valaichchenai Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 74.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis.

### **Valiakamam East Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 63.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not

obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Audit Query Register was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Valiakamam South Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Valiakamam West Pradeshiya Saba**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 73.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Valikamam North Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 64.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No

Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Valikamam South West Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to

those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vavunativu Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets

was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Vavuniya North Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance

certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vavuniya South Sinhala Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 45.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The

Register on industries/ business was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vavuniya South Tamil Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Audit Query Register was not maintained on up to date basis. The Register on

losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Velanai Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to identify potential business tax or trade permit holders. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up

to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Vellavelly Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 67.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Venkalacheddikulam Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 56.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage

disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Verugal Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 45.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date

basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Walallavita Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 66.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of

one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Walapane Pradeshiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even

after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Wanathavilluwa Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 52.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. The budget had not been approved for the year under review on the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running

conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Warakapola Pradeshiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to

date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Wariyapola Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

### **Wattala Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 72.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Weeraketiya Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders

have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Weligama Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 58.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held

sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Weligepola Pradesiya Sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee

had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Welikanda Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 50.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verifications. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly

summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Welimada Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on streets was not

maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Welivitiya Divithura Pradeshiya Sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 70.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

### **Wellawaya pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 61.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Wennappuwa Pradeshiya sabha**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 54.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

*Third Report of the Committee on Public Accounts*

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were unidentified credits exceeding one month in the bank reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

**Wilgamuwa Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Yakkalamulla Pradesiya sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 62.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis.

**Yatawatta Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and  
Key Performance Indicators - 57.0

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had

not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full in the year review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where all properties that are to be given on long term leases are not given so. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Yatinuwara Pradesiya Sabawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. Action plan had not been approved for the year under review before the due date. Collection

of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to identify potential business tax or trade permit holders. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. The vehicle maintenance register on vehicles belonging to the organization had not been maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Book on land surveys was not maintained on up to date basis. The Inventory on streets was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Yatyanthota Pradeshiya sabhawa**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators -

61.5

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Auditor General has given an adverse opinion (including Disclaimer opinion) on the financial statements for the year in review. There had been

instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been instances where unsettled creditors for more than one year. The meetings of Audit and Management Committee had not been held sufficiently. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicle not in running conditions which are remaining without repairing over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.