



பார்லிமென்තු ப்ரகாஸன லாலா ஂக: 492

ஂயஸனயஸீ நல: ஁கூர் ப்ரஸாஸ ஁பனீ ஂஸாஸாஸஸ ஁ஸ ஂபார்லிமென்துப

பார்லிமென்துப ரபஸீ ஂஸுஸ ப்ரீஸீஂஂ காரக ஁ஸாப வீஸீன் ஁ஸாஸன கரன ஂஂ வார்ஸா ஁ஸீஸன்ஂஸஸன் ஁பாவர
நிஸீஸ ஂக 119 (4) ஁பனீ ஂர் ஂஸாஸவரஸாஸீ நிரீக்ஸஸ ஁ ஂது ஂஸா பீஸவர பார்லிமென்துப வஸ
ஂஂஂபன் கிரீஸ

பாராஸ்ரஸன்ற வெஸியீஂஂுத் ஂஸாஂர் ஂல. – 492

நிஸுவஸனத்தின் பஸர்: வஂ஁஁ ஡ாகாஸ ஁பையின்஁ீழ் ஁ள்ள ஁ஸஸஸஸ஁஁ள் ஡்ஂஂஂ திஸை஁஁஁ள஁ள்.
பாரஸ்ரஸன்றத்தின் ஁ரச கஸ஁஁஁஁஁ ஁ஸூவின்ால் ஡ுன்வை஁஁஁஁஁஁஁ ஁ஂ஁஁஁ ஂஸாஂரபாக நிஸையியஂ க஁஁஁ஸை
ஂல஁஁஁ 119(4) ஂன் ஁ீழ் கஸரவ ஁ஸஸஸஸரின் ஁வதாஸி஁஁஁஁஁஁஁ ஡்ஂஂஂ ஁து ஂஸாஂரபாக ஂ஁஁஁஁஁஁஁஁
ந஁வ஁஁஁஁஁஁஁஁஁ பாராஸ்ரஸன்றத்திஂ஁஁ ஁஡ர஁பித்தல்.

PARLIAMENTARY SERIES NO – 492

Name of the institution: Ministry and Department under the Northern Province.

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

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Northern Provincial Governor's Secretariat

Part 1 87:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	Annual action plan had not been prepared	Action will be taken regarding this matter.
	No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys	Currently, the Annual Board of Survey (Stock Verification) and its follow-up actions are being conducted within the stipulated period in accordance with the circular.
	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	Currently, daily running charts and monthly reports are being submitted to the Auditor General within the stipulated period.
	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning	The relevant vehicle has been disposed.
	There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles	Further action will be taken upon receiving the report from the Damage Assessment Committee.
	The required number of Audit and Management Committee meetings had not been held per year.	The Audit Management Committee meetings are being conducted on a quarterly basis on the scheduled dates.
	The balances in arrears exceeding 1 year had not been settled.	Continuous action is being taken to recover the balance amount.
	Staff had been attached/recruited exceeding the approved limit	There is an excess of Development Officers within the secondary level staff. However, these officers were appointed under the government policy of providing employment opportunities for graduates.
Part 2 71:00	The institution had failed to identify the sustainable development goals applicable to its scope.	Sustainable development goals (SDGs) / Sustainability objectives have been identified, and achievement levels are being measured accordingly
	The targets to be reached to achieve the identified sustainable goals had not been decided	Action has been taken to submit the details regarding the achievement levels of sustainability objectives.
	The indicators to measure the progress of implementation of Sustainable Development	Measures have been taken to measure achievement levels through indicators.

	Goals been had not been set. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.	Steps have been taken to prepare the Human Resource Plan.
	The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff.	Training programs required to develop staff capacity have been requested from the Management Development Training Unit (MDTU). Officers have identified their training needs, applied for, and are participating in training sessions related to their duties or considered necessary. Measures have been taken to ensure this process.
	Performance agreements covering the entire staff had not been drafted or entered.	Performance Agreements are currently being entered into / signed.
	A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	An officer has currently been appointed to the post.
	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Measures have been taken to ensure a 100% achievement level.
	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion	Measures are being taken to lead to an unfavorable opinion

Northern Provincial Department of Sports

Part 1 89:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	The fixed assets register had not been maintained on up to date basis.	Fixed assets register is being maintained now.
	In terms of state accounts circular No-171/2004 of 11.05.2004 the first, the second the third passwords of the software system was not changed every three months.	Password of the software is being changed in every three months now.
	Annual action plan had not been prepared.	Annual action plan had been prepared.
	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	Internal audit programme had been prepared.
	Action was not taken with regard to expired deposits in accordance with provincial monetary rules.	Action had been taken with regard to the lapsed deposits in accordance with Provincial Financial Regulations.
	Time Analysis had not been prepared on the outstanding debtor balances.	Time Analysis had been prepared on the outstanding debtor balances.
Part 2 77:00	The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations	Feedback Facilities included in the website maintain by our Provincial council, Northern Province.
	Citizen/client charter had not been prepared or applied properly as per the circular number 05/2008 of Ministry of Public Administration and Management dated 06.02.2008 as amended by circular No 05/2018 (1) dated 24.01.2018.	Citizen/Client charter had been displayed in our Department
	A Methodology had not been formulated to monitor and evaluate the application of citizen/client charter by the Institution.	Action had been taken to evaluate the application of citizen charter.
	Performance agreements covering the entire staff had not been drafted or entered.	Necessary action had been Taken.
	Out of the training opportunities planned, the extent of training opportunities granted, was than 50%	Proper action had been taken.
	The Audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion /an unfavourable opinion.	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Department of Health Services

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/current status
<u>Part 1</u> <u>81:00</u>	Inventory book was not maintained on up-to-date basis.	Inventory book had been properly maintained. It verified from annual board of survey.
	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General	Internal audit plan has been prepared by Ministry's Internal Audit Division at the beginning of the year and sending to the national audit office
	Internal audit queries had not been replied within a period of a month	Compiling answers from RDHS & DGHS at PDHS office due to the considerable delay.
	Copies of Internal audit queries were not submitted to the Auditor General	Action has been taken to sent Internal Audit Quires reply to Auditor General regularly
	No action had been taken for the recommendations on excesses and shortages & other recommendations revealed by BOS	Indicated short coming has been taken into consideration and action to be completed the follow up action on time in future.
	Daily running chart and monthly summaries of running charts of fleet of vehicle had not been submitted for the Auditor General on regular basis.	Regular basis sent daily running chart and monthly summaries to Auditor General
	Audit queries had been delayed for more than one month	Obtaining justification from RDHS & DGHS and compiling answers at PDHS level due to that considerable delay.
	The balances in arrears exceeding 1 year had not been settled	This mater is being discussed at the audit management committee meeting and the unrecovered balance are being recovered gradually
<u>Part 2</u> <u>86:00</u>	The audit opinion the accounts of the institution had been a qualified opinion/ disclaimed opinion/an unfavorable opinion.	Action had to been taken to land & building assets valuation and assetization in Cigas.

Northern Provincial Ministry of Health & Indigenous Medicine

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/current status
<u>Part 1:</u> <u>95.00</u>	Annual action plan had not been prepared.	This was rectified and the annual action plan is being prepared from the year 2025.
	Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.	Action had been taken to forward the copies of audit observations of Internal Audit Division to the Auditor General (Senior Auditor General) in future.
	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	The daily running chart report for the month has been submitted to the Auditor General and action will be taken to regularize it.
<u>Part 2:</u> <u>80.00</u>	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	A public grievance redressal system will be established.
	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	The complaints box has been finalized, and a proper methodology will be established to analyze the citizen charter. The citizen charter or client charter has been revised and updated.
	A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes.	A human resource plan has been developed, and the SAS has been appointed as the officer in charge.
	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	In 2025, 22 trainings & workshops were conducted and 35 officers had participated in the trainings with administration, establishment, Artificial Intelligent (AI), productivity exposal visit & ICT field. In 2026, we have anticipated to participate more officer in order to ensure the capacity building of the Human Resources.

Northern Provincial Department of Education

Part 1 90:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	The Fixed Assets Register had not been maintained on up to date basis.	Steps are currently being taken to ensure that it is properly updated and maintained
	The Leave Register had not been maintained on up to date basis.	Currently being regularly updated and maintained..
	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General	Appropriate actions are being taken.
	Consequent to the utilization of provisions allocated for a vote as per FR 94(I), liabilities were exceeding the provisions that remained at the end of the year.	Currently it has been confirmed that liability are not exceeded allocation
	The balances in arrears exceeding 1 year had not been settled.	Corrective actions are being taken.
Part 2 90:00	All officers had not submitted their declarations of assets and liabilities.	Actions had been taken for declaration of assets by eligibility officer.
	The audit opinion about the accounts of the institutions had been a qualified opinion / disclaimed opinion / an unfavorable opinion.	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Ministry of Education

Part 1 91:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	Copies of Internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations	It is noted. Copies of the internal audit reports will be sent to the National Audit Office in future.
	Ad hoc sub imprest issued as per provincial Financial Regulations were not settled within a period of 14 days.	Sub-imprest is issued only to Divisional Secretariats and District Secretariats for specific requirements. Once the relevant requirement is fulfilled, they are settled to the Ministry.
	There had been Instances where answering audit queries had been delayed for more than one month.	Now, replies to audit queries are being submitted on time.
	It was Observed that there had been some instances where total Provisions Provided for some expenditure items were save totally.	It is noted. Arrangements have been made to Settle this Situation in Future.
Part 2 89:00	The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the Officers.	At present, it has been rectified in accordance with the Provincial Financial Regulations
	Surcharges ordered to Pay as per the Provincial Financial Rules had not been Recovered.	Reminder letters regarding to the recovery were sent by registered post on 25.05.2026.
	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	In the year of 2024 plan has been prepared to Provide 100% training opportunities
	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The shortfalls identified by the performance evaluation have been rectified and unqualified opinion had been gotten in 2025.

Northern Provincial Department of Irrigation

	Shortcomings Identified by the Report	Action Taken by Institutions to Rectify The shortcomings / current status
Part 1 91.00	In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months.	In accordance with Circular No. 171/2004, payroll-related passwords are changed and used once every three months.
	Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.	Presently copies of the reply to the internal audit queries are being sent to the Auditor General.
	Documents to confirm ownership of all vehicles were not in possession.	Out of 96 vehicles belonging to the Irrigation Department, ownership transfer has been completed in favour of the Chief Secretary for all vehicles except 06. Documents relating to the remaining 06 vehicles have been submitted to the Department of Motor Traffic for the purpose of ownership transfer.
	Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	The auction process for two motorcycles belonging to the Irrigation Department has been completed, and the relevant documents have been forwarded to the Northern Provincial Treasury for further action.
	The required number of Audit and Management Committee meetings had not been held per year.	Audit Management Committee meetings are being held once every quarter.
	It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	In respect of saving of the recurrent expenditure, cost control measures and foreign and local leave for staff were implemented, and a portion of the recurrent expenditure was processed through CIAP . The remaining balance of this allocation was remitted to the Treasury with the intention of reallocating it to other departments.
	Staff had been attached/recruited exceeding the approved limit.	The approved cadre of the Irrigation Department is 520, while the current cadre strength is 319, leaving 201 vacancies.
Part 2 91.00	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Department of Agriculture

Part 1 89:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	Documents to confirm ownership of all vehicles were not in possession.	Out of the 130 vehicles belonging to the Department, only 16 vehicles have not yet been transferred under the name of the Chief Secretary, Northern Province. Among these, all ownership transfer documents relating to 08 vehicles have been duly completed and submitted to the Department of Motor Traffic. However, as these vehicles had been handed over to us by non-governmental organizations which are now closed, delays have arisen in obtaining the signature of the Controller General, Colombo, resulting in the ownership transfer not yet being completed. With regard to the remaining 08 vehicles, despite several attempts made to identify the relevant documents, chassis numbers and engine numbers no constructive progress has been achieved in this regard.
	Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules.	The project to award NVQ certificates for best farmers is being implemented in collaboration with the National Apprentice and Industrial Training Authority (NAITA) and is delayed due to the lack of adequate instructors in the Tamil medium. The balance of this project stood at Rs 1,950,000.00 in 2023. Out of this amount, Rs 290,000.00 was spent in 2024, Rs 434,000.00 in 2025, and Rs 630,000.00 has been spent so far in 2026. Measures are currently being taken to utilize the remaining balance of Rs 596,000.00 before the end of this year. The amounts of Rs 12,500.00 and Rs 124,433.50, which were held as retention money, have been refunded from the deposit account.
	There had been instances where answering audit queries had been delayed for more than one month.	Certain delays occurred in the past as the replies to audit queries had to be collected from 05 district offices and their subordinate farms, compiled, and sent. To rectify this, measures will be taken in the future to send an interim reply within the stipulated time frame and to submit the final reply as quickly as possible.
	It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	No savings arose from the amounts allocated under any expenditure heads during the 2023 financial year.
Part 2 95:00	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Department of Indigenous Medicine

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/current status
Part – 01 185:00	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	At present this shortcoming has been resolved from the year 2025.
	Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations.	At present all board of surveys book was prepared in 5 copies. One of them will be issued to the general audit.
	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	At present all of Vehicle running charts summaries has been submitted before the 15th of every month.
Part – 02	There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints.	District wise files has been maintained for the complaint received from others, At present this shortcoming has been resolved.

Northern Provincial Department of Land Administration

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1- 97	Action was not taken with regard to expired deposits in accordance with Provincial financial Rules.	All deposits were processed in 2024 as per the Financial Regulations and no balances were found in our deposit account balance.
Part 2- 87	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion / an unfavourable opinion.	The transfer documents for the Udayarkattu and Sivanagara hostel lands have been sent to the Land Commissioner for approval. Both of these have been valued by the Valuation Department and the value has been included as assets. I would like to inform you that the documents related to these will be available in the future.

Northern Provincial Department of Co- operative Development

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/ current status
Part 1 : 100		
Part 02 86:00	Basis of a Qualified Audit Opinion i. Accounting errors	i. The office building belonging to the Vavuniya Cooperative Training Institute has been under military use for a long time (Since 2009). Although various steps have been taken to release it, it has not yielded any results. Due to this, in 2023, the Vavuniya secretariat handed over its own building for office use until the release of our own building under military custody. Since the above building is used for training courses for cooperative development officers, a parking was required. The above building does not belong to our department and the necessary maintenance was required and an expenditure of Rs.388,677.00 was made under the Vote 472-53-3-1303.
	ii. Assets Management	ii. The motor bike WP-JM 8038 provided by UNDP to Department of cooperative development. This has been included on the basis of property as it is in the use of the department. Steps have been taken to change the name of the above motor cycle to the name of the chief secretary, Northern province and a request has been made to obtain an examiner's report from Department of motor traffic. Follow up action will be taken after receiving the examiner's report. Other 06 motorcycles have been auctioned.

Northern Provincial Department of Animal Production & Health

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/ current status
Part.01 94:00	Annual action plan had not been prepared.	It is currently being prepared.
	Documents to confirm ownership of all vehicles were not in possession.	Currently, ownership transfer to the Chief Secretary has been completed for all vehicles.
	It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	The expenditure for the construction of the Provincial Director's office building being constructed in Mankulam was recorded as 100% savings. At present, the said building is under construction and will continue in the coming years.
	The balances in arrears exceeding 1 year had not been settled.	Mr. C. Shantharoopan, VOP served officer departmental worker, has been reinstated into service and his arrears have been fully settled. In the case VOP served officer Mr. Lu. Thushiyanthan (Driver), the outstanding amount payable to the Department is being recovered from his two sureties at a monthly rate of Rs. 2,827.00. Regarding VOP served officer Mr. A. Chandrakasan, a departmental worker, action has been requested to initiate legal proceedings to recover the outstanding amount of Rs. 209,875 due to the Department. Accordingly, through letter No. NP/26/01/04/DLF/062/12 dated 01.08.2024, the Legal Officer of the Chief Secretary's Secretariat, Northern Province, was requested to take necessary action. Based on this, a Letter of Demand was issued to the officer concerned by the Legal Officer. However, since the letter was returned indicating that the officer was not residing at the given address, the latter of demand has been re-sent to the officer through the Grama Niladhari, requesting settlement of the outstanding liability.
Part.02 94:00	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Department of Road Development

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1-100		
Part 2-88	The Institution had not identified three main performance indicators in relation to the functions of the institution.	Indicators implementing the impact assessment have been selected and the programme for their implementation is currently being carried out.

Northern Provincial Co-operative Employees Commission

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/current status
Part 1 100	-	-
Part 2 89	Performance agreements covering the entire staff had not been drafted or entered.	Performance agreements covering the entire staff had been drafted or entered.

Northern Provincial Department of Industries

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/ current status
Part 01 95	Documents to confirm ownership of all vehicles were not in possession. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.	The ownership of the following vehicles has been confirmed, provided that the original registration certificates are available. • EPUR – 5000: As only the duplicate copy of the motorcycle registration book is available and the original has been misplaced, the Provincial Department of Motor Traffic has forwarded the relevant documents to the Commissioner General's Office in order to obtain a certified copy of the registration book. Necessary action is currently being taken in this regard. NPKK – 6555 (REXON vehicle): Since a court case relating to an accident involving the said vehicle in 2013 is currently pending before the Colombo District Court during the period it was used by the Governor's Secretariat, the Secretary to the Prime Minister's Office has informed that no further action should be taken in relation to this vehicle until the case is concluded.
	Action was not taken with regard to expired deposits in accordance with Provincial monitory Rules	The advance payment received when the shops owned by the Department are rented out to public organizations is deposited in the Public Deposit Account and will be refunded when the shop rental agreement is completed.
Part 02 95	The Audit opinion about the accounts of the institution had been a qualified opinion/ disclaimed opinion/ an unfavourable opinion	During the year under review, a water tank valued at Rs. 20,000 was purchased and recorded as an expense under other expenditure items in the financial statements.

Northern Provincial Council Secretariat

	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
Part 1 99:00	Staff had been attached/recruited exceeding the approved limit	Although the approved staff cadre of Development officers for the office was 06, there were 07 staff members in 2023, including one additional staff member. However, due to the transfer of two Development Officers and the resignation of one Development Officer during the subsequent period, the current staff strength has been reduced to 04
Part 2 92:00	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/an unfavorable opinion. The reasons are as follows:	The shortfalls identified by the performance evaluation have been rectified and the necessary steps are being taken to get the unqualified opinion about the accounts of our department in future.

Northern Provincial Department of Local Government

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1 -96	The Fixed Assets Register had not been maintained on up-to-date basis	The Fixed Assets Register is currently being maintained on a periodic basis and updated regularly
	In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months	Passwords are currently being updated in compliance with the circular requirements.
	Ad hoc sub impress issued as per provincial financial regulations were not settled within a period of 14 days.	Payments are currently being settled within the specified time period.
Part 2- 95	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavourable opinion.	Necessary actions are being taken to obtain an unqualified audit opinion

Northern Provincial Department of Buildings

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 2 92:00	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	Value of the work completed at Motor Vehicle had been assessed and included non- financial assists.

Northern Provincial Department of Probation & Child Care Service

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/current status
Part I	Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	Immediate action has been taken, and all outstanding daily running charts and monthly summaries up to date have now been compiled, verified, and are sending within the appropriate period.

Northern Provincial Department of Rural Development

	Shortcomings identified by the committee	Action taken by the institutions to rectify the shortcomings/current status
Part 1 - 97	The internal audit program had not been prepared at the beginning of the year in consultation with the Auditor General.	Currently, the internal audit program has been prepared and approved in consultation with the Auditor General and is being implemented.
	After consulting with the Auditor general an internal audit programme for the beginning of the year had not been prepared, daily running charts and monthly summary reports for the assign vehicle had not been prepared and submitted to the chief auditor general	There is no assign vehicle in our department and the currently in use are the Single Cap, Vehicle No NPPP 0586 and Double Cap, Vehicle No NPPF 2046. The vehicle details of these have been submitted to the Auditor General.
Part 2 - 96	A mechanism had not been developed to supervise and evaluate the implementation of the institution's citizens or service recipients' charter	The officer who is responsible for supervising and evaluating and implementation of Citizen Charter has been appointed with effect from 2024.08.01

Northern Provincial Office of the Deputy Chief Secretary (Engineering)

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/current status
Part 2 93:00	A methodology had not been formulated to monitor and evaluate the application of citizen/ client by the institution	The error has now been resolved.

Northern Provincial Department of Revenue

	Shortcomings identified by the Report	Action taken by the institution to rectify the shortcomings/current status
Part 1 : 99.00.	Staff had been attached/recruited exceeding the approved limit.	The approved cadre of our department development officers is 08. However, currently 10 development officers are on duty, and the additional cadre is 02. Both of them were recruited as per the cabinet decision no PS/CM/OMC/15/2020 dated 18.02.2020 titled “employment of unemployed graduates and diploma holders”, and were appointed under the northern provincial public service commission and appointed as northern provincial development officers and posted to our department. We have submitted a request for their cadre approval during the carder review held in 2025. However, we have not been granted permission by the department of management services so far.
Part 2 : 95.00.	The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	The vehicle now has been revalued and its new revalued value of Rs. 8,950,000.00 has been included among the non-financial assets.

Northern Provincial Department of Social Services

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/ current status
Part 01	Daily Running Charts and Monthly Summaries of Running Charts of fleet of Vehicles had not been Submitted for Auditor General on regular basis	At present, the daily running charts and monthly summaries of running charts of fleet of vehicles are being properly submitted to the National Audit on the due date every month.
97	Bank Reconciliation Statements had not been Prepared, Certified and Submitted for audit on the due Date	Bank reconciliation statements are prepared and sent to the Provincial Treasury on the due date. However, in future, arrangements will be made to submit them to the audit on the due date as well.

Northern Provincial Office of the Deputy Chief Secretary (Personal Training)

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/ current status
Part 2 95:00	At the end of the financial year, although the work had been completed, the total value of the unfinished works amounted to Rs.50,180,000. In addition, due to discrepancies in the values of five categories of assets, including machinery and equipment, amounting to Rs.3,701,401, a total difference of Rs. 53,881,401 was observed between the value of non-financial assets recorded in the financial statements prepared through the system and the value reported in the financial position statement at the end of the year.	The values of buildings, machinery, and equipment have been included under non-financial assets in the system, and the relevant corrections have been made accordingly.
	According to Note (ACA 6) relating to non-financial assets, although it is stated that fixed assets with a total value of Rs.161,710 had been disposed of during the year, the total proceeds from the disposal amounting to Rs.115,695 have not been disclosed under the heading “cash flows from investing activities” in the cash flow statement (ACA-C).	Due to an error in recording the proceeds received from the disposal under other income, the relevant discrepancy occurred. Measures have now been taken to ensure that such errors do not occur in the future.

Northern Provincial Public Service Commission

Part 1 95:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	Audit Queary Register had not been maintained on up to dates basis	Audit Query Register Properly maintained up to dates basis
	Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	The Internal Audit Plan has been prepared now.

Northern Provincial Department of Motor Traffic

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1- 100		
Part 2- 96	A methodology had not been formulated to monitor and evaluate the application of citizen/client charter by the institution.	In accordance with Public Administration Circular No. 05/2008 dated 06/02/2008, a three-member monitoring committee has been appointed from the year 2024. Since 2024, quarterly monitoring reports have been submitted continuously up to date by the committee. In addition, their recommendations are also being implemented.

Northern Provincial Ministry of Women's Affairs

	Shortcomings identified by the Committee	Action taken by the institution to rectify the shortcomings/ current status
Part 01 99	In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software systems was not changed every three months	The first, the second and the third passwords of the software systems changed every three months.
Part 02 97	-	-

Northern Provincial Ministry of Agriculture

Part 1 98:00	Short comings Identified by the Report	Action Taken by Institutions to Rectify The short comes / current status
	The balances in arrears exceeding 1 year had not been settled.	As the relevant officer retired before the retirement date due to medical reasons and stated that she was unable to meet the cost of living, it was not possible to recover the loan from the said officer. However, action has been taken to recover the outstanding distress loan balance of Rs. 145,457.00 from the officer's retirement gratuity on his date of retirement, 18.12.2026, in accordance with his request.

Northern Provincial Chief Ministry – Local Government

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1 - 100		
Part 2 - 99	Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	Training opportunities increased to 55% in the year 2024 and increased to 86% in the year 2025.

Northern Provincial Office of the Deputy Chief Secretary (Finance)

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part1 99:00	Staff had been attached / recruited exceeding the approved limit.	In order to ensure the uninterrupted functioning of the services of our office, action had been taken to submit proposals to the Department of Management Services for additional cadre positions under the secondary level staff category. Further, due to the existing vacancies in the Management Service Officers' cadre, additional Development Officers were obtained.

Northern Provincial Office of the Chief Secretary

Part 1 & Part 2 – 100:00

Northern Provincial Office of the Deputy Chief Secretary (Planning)

Part 1 & Part 2 – 100:00

Northern Provincial Road Passenger Transport Authority

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1-80:00	Excesses, shortages, and other observations identified through the annual board of survey had not been addressed within the time periods specified in the circular.	Currently Maintained
	Daily running charts/log books and monthly summary reports for allocated vehicles had not been prepared and submitted to the Auditor General/Chief Executive Officer.	Now send it
	Bank reconciliation statements had not been prepared and certified on the due dates and submitted for audit purposes	Currently being sent
	Fixed assets register had not been maintained on a regular basis.	Currently Maintained
	Internal audit query files/documents had not been maintained periodically.	Currently Maintained
	Debtors' ledger had not been properly completed and maintained on a daily basis.	Currently Maintained
	Documents relating to damages/losses had not been maintained periodically.	Currently Maintained
	Annual action plan had not been prepared.	Currently Prepared
	Annual procurement plan had not been prepared.	Currently Prepared
	The annual internal audit work programme had not been prepared at the beginning of the year in consultation with the Auditor General.	Currently Prepared
	Copies of all internal audit reports issued after 01.08.2018 had not been submitted to the Management Audit Department.	Currently submitted
	Copies of internal audit reports had not been submitted to the Auditor General.	Currently submitted
Part 2-48	An officer had not been appointed to provide information in compliance with the Right to Information Act.	Currently appointed
	Requested information had not been provided.	Currently is being issued
	A register had not been maintained to record complaints received under the Right to Information Act.	Currently Maintained
	A website had not been created and maintained to provide essential information about the institution to the public	Currently Maintained

	Through the website, opportunities had not been provided for the public to submit complaints or appreciations/comments regarding the institution.	Currently implemented
	A methodology had not been prepared to monitor and evaluate the implementation of the institution's citizens' charter/public service commitments.	Currently is prepared
	A proper human resource plan had not been prepared in accordance with public administration requirements	Currently is prepared
	It had not been ensured that employees numbering more than 50 were provided with at least 12 hours of training opportunities annually.	Currently is being done
	Performance agreements covering the entire workforce had not been prepared and signed.	Currently is being done
	A senior officer had not been appointed in the institution to prepare human resource plans and implement capacity and skills development programmes.	Currently is being appointed
	The level of training opportunities provided through planned training programmes remained below 50%.	Currently is being corrected
	The audit opinion on the institution's accounts remained at a qualified/adverse level.	Currently is being corrected
	Three key performance indicators relating to the core functions carried out by the institution had not been identified.	Currently is being corrected

Northern Provincial Tourism Bureau

	Shortcomings identified by the Report	Action taken by the institutions to rectify the shortcomings/current status
Part 1 – 99.00	It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	The expected income was not received in 2023. Therefore, we were unable to carry out the expenditures included in the budget. The budget will be prepared in accordance with the expected income in future years.
Part 2 – 88.00	There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	Currently, registers have been prepared to record information/complaints requested by the public. In addition, a Citizens and Service Recipients Charter has been prepared.



Thanuja Murugeson
Chief Secretary
Northern Province