First Session of the Tenth Parliament
of
The Democratic Socialist Republic of Sri Lanka

Parliamentary Series No. 734

Tenth Report of the Committee on Public Accounts

Evaluation of the Financial Compliance & Operational Performance of the State Institutions, Provincial Councils and Local Authorities by the Online Management Information System (MIS) - Financial Year 2024

e-CoPA

Presented by the Hon. Kabir Hashim, M.P.,
Chair of the Committee on Public Accounts, on 16th November 2026

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Submission of observations and actions taken on the reports of the Committee on Public Accounts tabled in Parliament.

Standing Order 119 (4) of the Parliament of the Democratic Socialist Republic of Sri Lanka states as follows.

"A report of the Committee on Public Accounts, once tabled in Parliament shall be referred to the Minister in charge of the subject of Finance and the Ministers in charge of the institutions and the respective Minister shall submit the observations and actions taken in that regard to Parliament within eight weeks, and also submit a statement of actions proposed to be taken with regard to the observations or if the Minister is of the view that particular recommendation may not be fulfilled, the Minister shall explain the reasons in writing and indicate alternative actions, the Minister proposes to take to ensure the proper usage of public finance. If the Committee requires, the Committee may invite the relevant Minister to explain the position in person and to answer the questions that arise as to such matters within eight weeks. When Parliament so decides, the report concerned may be referred to the Attorney General for his observations and necessary action.

If the Committee on Public Accounts, in examining the reports presented to the Committee by the Auditor - General, comes to the conclusion that serious financial frauds, acts of bribery or corruption have occurred, the Committee may refer such matters directly to the Commission to Investigate Allegations of Bribery or Corruption or to the Inspector - General of Police, at a time determined by Parliament after the report thereon has been tabled in Parliament, for taking necessary action regarding such matters."

First Session of the Tenth Parliament

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Foreword Message by the Chair

I am pleased to table today, the report containing the findings derived by the Online Evaluation carried out by the Management Information System (MIS) on financial compliances and operational performance of the government institutions, Provincial Councils and Local Authorities with regard to financial year 2024.

The Committee started this Online Evaluation model in the year 2017 based on the accounts of the financial year 2015 & at the initial year the focus was aimed at the compliance aspect of Financial Control/ Management and performance of all government institutions with regard to rules & regulations & instructions of circulars. From that step, actions were taken gradually to evaluate the performance on public service delivered by the respective institutions, while verifying compliances on public financial laws and regulations. Accordingly, based on 2018 financial year figures, a separate part for performance evaluation was introduced as the part II of the evaluation process. At the initial stage it was started as a pilot process and later on this evaluation was implemented with major criteria development for the year 2019 and 2021. From the year 2021, with more emphasis on performance, calculation of the final result of the evaluation was considered by allocating a weightage of 40% and 60% for financial compliance and performance respectively.

I further wish to mention that the due process is currently underway for the online evaluation of approximately 832 government institutions for the financial year 2025, and the corresponding report will be tabled in Parliament accordingly.

Taken as a whole, this online evaluation mechanism facilitates the examination of the financial compliance and operational performance of state institutions on an up-to-date basis. Given the large number of institutions that warrant the Committee's attention, the results of this evaluation provide better guidance to identify underperforming institutions in terms of performance and financial compliance, which should be brought before the Committee for immediate investigation.

Finally, I wish to thank, the Auditor General and the staff of the National Audit office, the staff of the relevant Departments of the General Treasury, Secretariat of the Parliament including the Secretary-General of Parliament and the Consultant and the staff of the Committee on Public Accounts Office for the assistance given in implementing this online evaluation successfully.

Kabir Hashim
Chair
Committee on Public Accounts

Background

According to the provisions of Standing Order 119 (2) of the Parliament of the Democratic Socialist Republic of Sri Lanka, the main function of the Committee on Public Accounts is to, examine the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure and such other accounts laid before Parliament as the Committee may think fit with the assistance of the Auditor-General.

Also, in terms of Standing Order 119 (3), the Committee on Public Accounts shall report to Parliament on the accounts so examined, the finances, financial procedures, performance and general management of any institute and on any matter arising there from. Accordingly, the Committee on Public Accounts examines the state institutions under its purview and submits reports of the same to Parliament.

Since there are approximately 835 public institutions under the supervision of COPA, from the very beginning there was a practical problem of examining all those institutions on an annual basis. By overcoming this weakness the Committee on Public Accounts has initiated the online evaluation system in year 2017 based on the Accounts of the financial year 2015 with the objective of ensuring the control of the Parliament over public finance entrusted to it in terms of the Article 148 of the Constitution.

Another objective of this program is to motivate state institutions to comply with the financial and performance targets introduced by this program. This system examines the compliance with the provisions of the Constitution, other relevant legal provisions such as the Financial Regulations, and circulars issued by relevant state institutions, that every state institution has to comply in order to maintain financial discipline and make the services provided to the general public more efficient.

Composition of questionnaires

a) Part 1 - Financial Compliance (Operational Compliance)

i. Preparation of Performance and financial statements

ii. Measures taken by the institution for financial control

iii. Asset management

iv. Maintenance of records and submission of timely reports in keeping with the provisions of public sector accounting standards

v. Implementation of internal audit programmes and other internal control measures

vi. Response to auditing

vii. Human Resource Management

viii. Reporting performance to relevant authorities

b) Part 2 - Performance Compliance (Operational Performance)

i. Implementing the provisions of the Right to Information Act.

ii. Achieving Sustainable Development Goals for the Millenium Development.

iii. Implementing provisions of the Citizens' Charter.

iv. Implementing a proper Human Development Plan.

v. Reaching a clear audit opinion in terms of the new Audit Act.

vi. Proper responding to audit disclosures reported to Parliament.

vii. Reaching performance goals according to identified objectives and functions of each institution.

viii. Ensuring the delivery of clean public service

Process

The questionnaires are prepared under 8 main sections corresponding to each category of institutions and sent to the relevant institutions through online. They are duly filled by the institutions and submitted to their respective Chief Accounting Officers. The Chief Accounting Officers then verify the data furnished and forward the same to the Auditor General and the Auditor General send the relevant data to the Parliament after his verification. The Committee on Public Accounts Secretariat analyzes this data and prepares the report. This entire process is carried out online.

The average of overall compliance to financial and performance guidelines by all Government Institutions examined from the financial year 2015 to financial year 2024 is as follows:

Financial year 2015 - 64%

Financial year 2016 - 71%

Financial year 2017 - 80%

Financial year 2018 - 78%

Financial year 2019 - 82%

Financial year 2020 - 80%

Financial year 2021 - 77%

Financial year 2022 - 79%

Financial year 2023 - 81%

Financial year 2024 - 81%

The progress percentage of the compliance to financial and performance indicators, achieved by all the institutions in financial year 2024 considering the financial year 2015 as the base year is 27%.

Until the year 2020, the total score for calculating the average compliance to overall financial and performance indicators was based on a weighting of 50% from both part 1 and part 2 of the questionnaire; starting in 2021, the weighting changed to 40% from part 1 and 60% from part 2.

In 2015, there were 104 institutions that scored less than 50% for financial compliance, and that number has been reduced to 03 institutions by 2024. The number of institutions that scored higher than 90% in 2024 has increased to 299 from 60 in 2015.

In 2018, 326 institutions scored below 50% for performance compliance, which decreased to 65 institutions by 2024. The number of institutions that scored higher than 90% has increased from 103 in 2018 to 240 by 2024. This positive progress reflects the effectiveness of the evaluation program.

The list of institutions that were examined by the Committee on Public Accounts in year 2024 through Online Management Information System

		No. of Institutes
01	Special Spending Units of the Government (Budget allocation over Rs. 1 billion)	05
02	Special Spending Units of the Government (Budget allocation below Rs. 1 billion)	16
03	Government Ministries	28
04	Government Departments	98
05	District Secretariats	25
Provincial Council Institutions		
06	Provincial Council Funds	09
07	Provincial Council Special Spending Units, Ministries and Departments	266*
08	Institutions established under the Provincial Council Statutes	46
Local Government Institutions		
09	Municipal Councils	29
10	Urban Councils	36
11	Pradeshiya Sabhas	276
		834

* Since all the assets, computer information systems, files, and documents of the Central Provincial Industrial Development & Business Promotion Department had been destroyed due to Cyclone Ditwa, the National Audit Office was unable to evaluate the answers for the questionnaire for the year 2024 submitted by that department. Therefore, the above mentioned institute had not been considered for the analysis of this report.

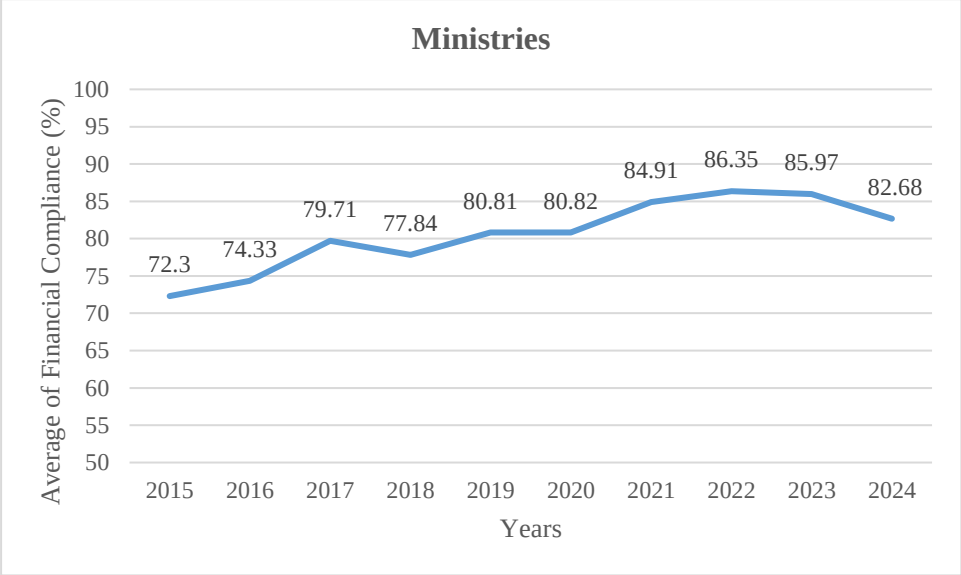
Common observations

Progress of Financial Compliance of the year 2024

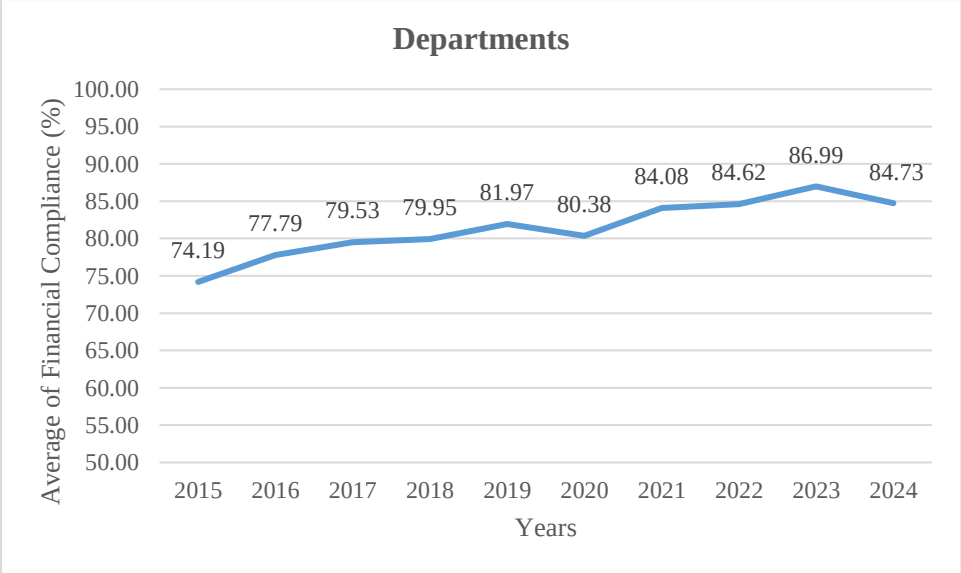
The table that displays the progress of year 2024 in comparison to year 2015 based on evaluation marks

Type of Institution	Less than 50%		50% to less than 70%		70% to less than or equal to 90%		Greater than 90%		Total number of Institutions	
	2015	2024	2015	2024	2015	2024	2015	2024	2015	2024
Special Spending Units	0	0	9	0	7	10	2	11	18	21
Govt. Ministries	4	0	16	2	28	21	2	5	50	28
Govt. Departments	4	0	30	8	45	59	12	31	91	98
District Secretariats	0	0	8	1	16	16	1	8	25	25
Provincial Council Funds	0	0	4	1	4	6	1	2	9	9
Provincial Ministries/ Departments/ Special Expenditure Units	30	0	72	5	114	88	42	173	258	266
Authorities established under Provincial Council Statutes	19	0	22	3	5	31	0	12	46	46
Municipal Councils	4	1	13	9	6	19	0	0	23	29
Urban Councils	2	0	29	4	10	24	0	8	41	36
Pradeshiya Sabha	41	2	183	40	47	185	0	49	271	276
Total	**104**	**3**	**386**	**73**	**282**	**459**	**60**	**299**	**832**	**834**

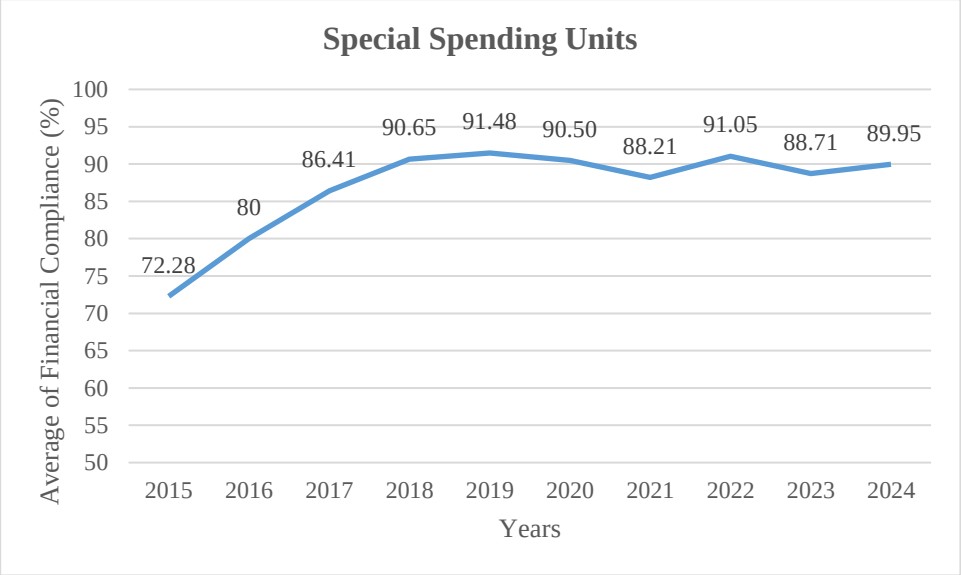
Charts depicting the Average of Financial Compliance



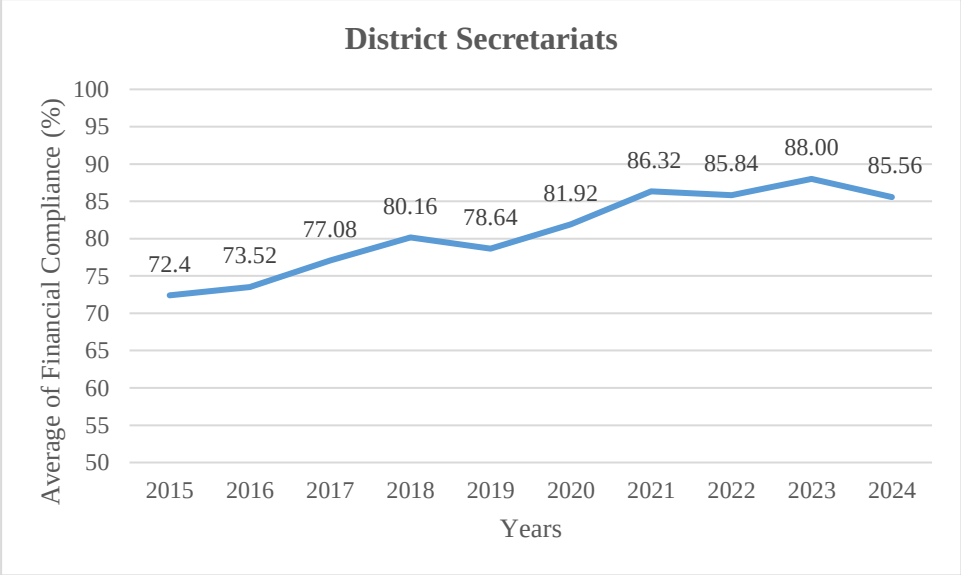
Compared to the year 2015, 10.38% of progress is projected in 2024.



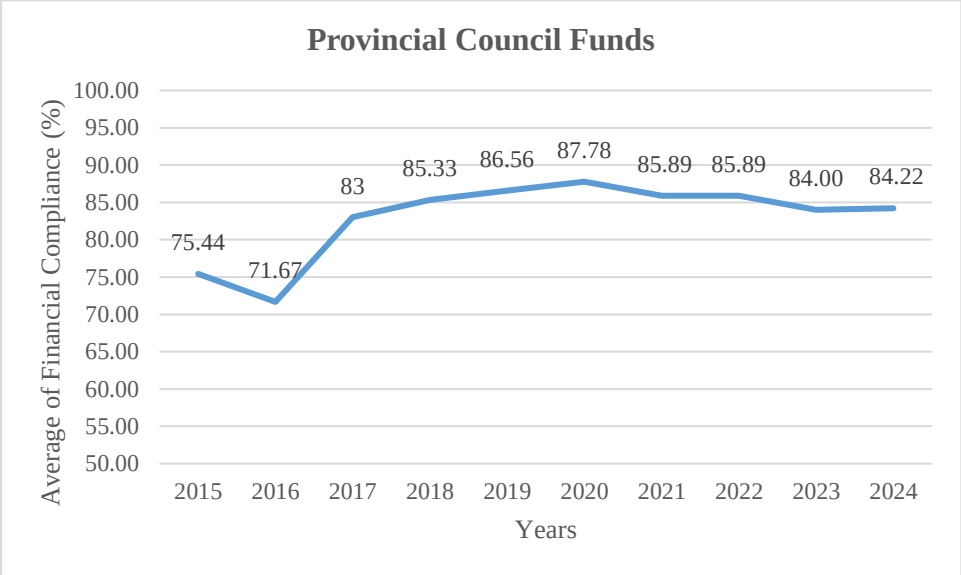
Compared to the year 2015, 10.54% of progress is projected in 2024.



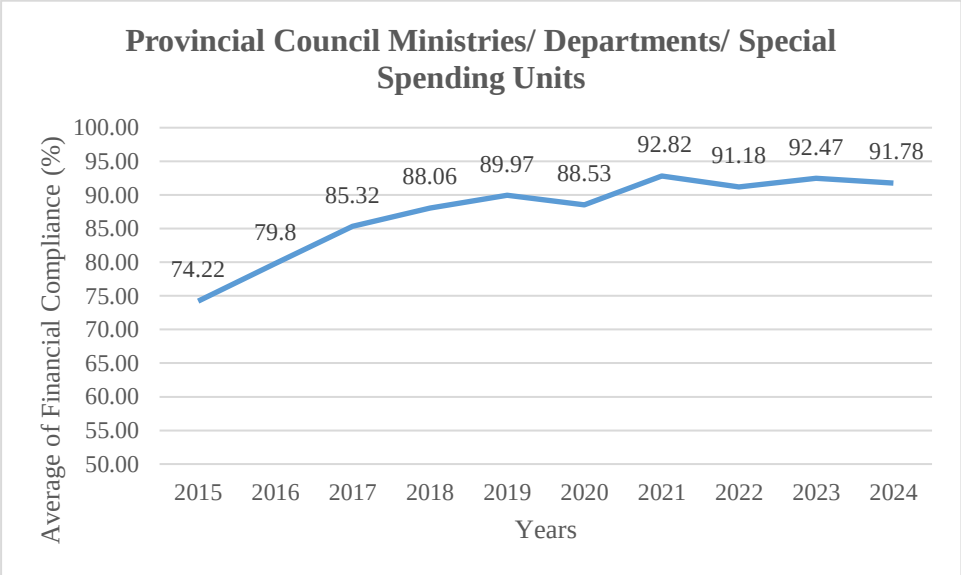
Compared to the year 2015, 17.67% of progress is projected in 2024.



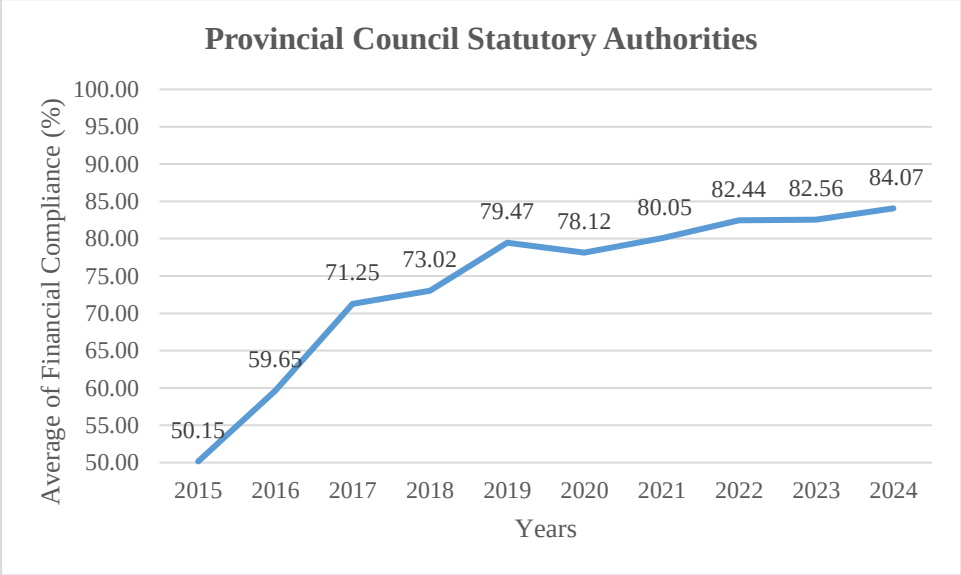
Compared to the year 2015, 13.16% of progress is projected in 2024.



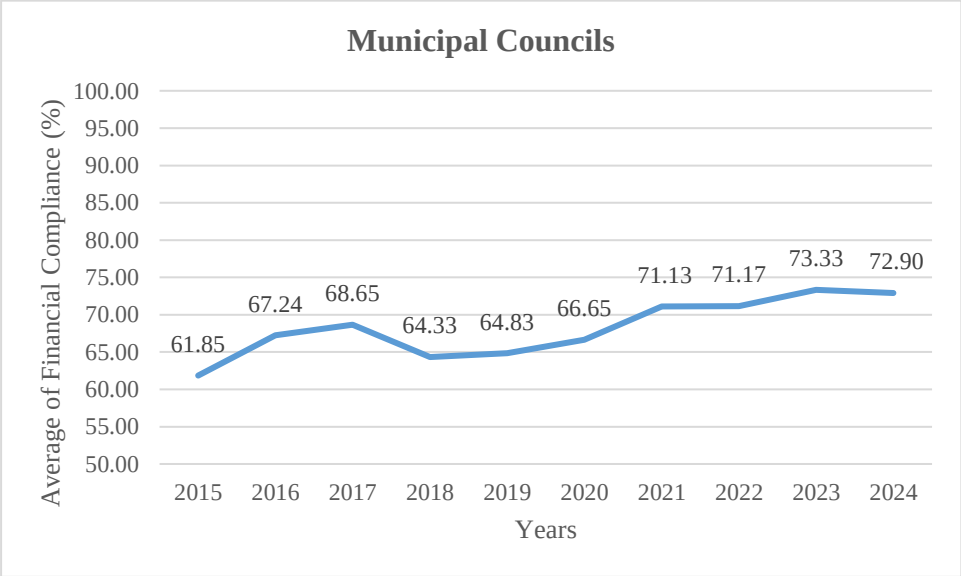
Compared to the year 2015, 8.78% of progress is projected in 2024.



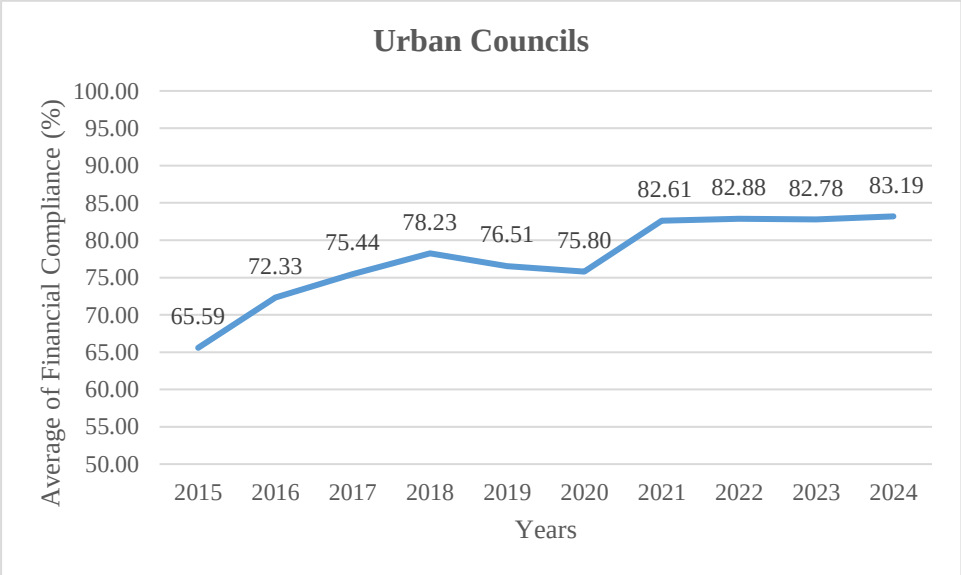
Compared to the year 2015, 17.56% of progress is projected in 2024.



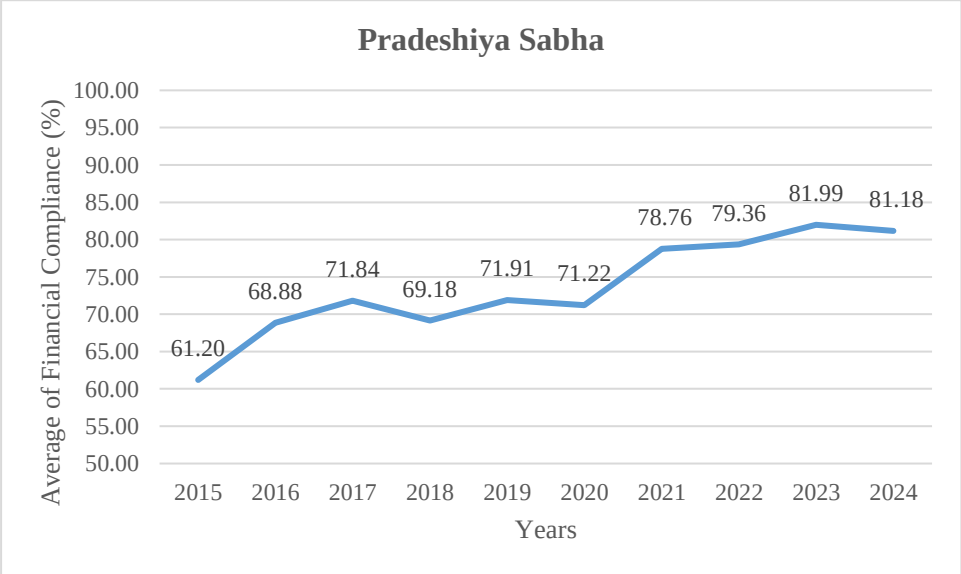
Compared to the year 2015, 33.92% of progress is projected in 2024.



Compared to the year 2015, 11.05% of progress is projected in 2024.



Compared to the year 2015, 17.6% of progress is projected in 2024.



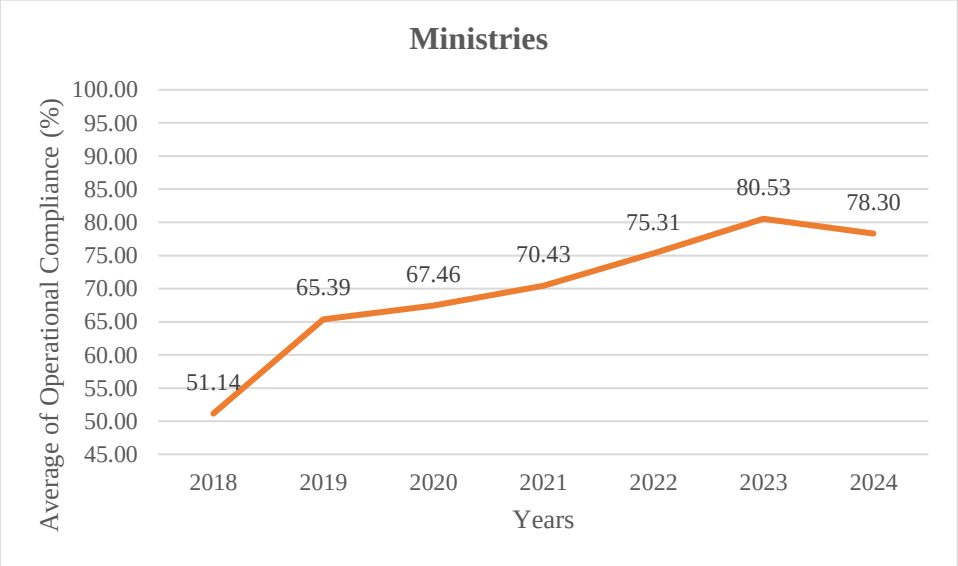
Compared to the year 2015, 19.98% of progress is projected in 2024.

Progress of Operational Performance (Performance Compliance) of the year 2024

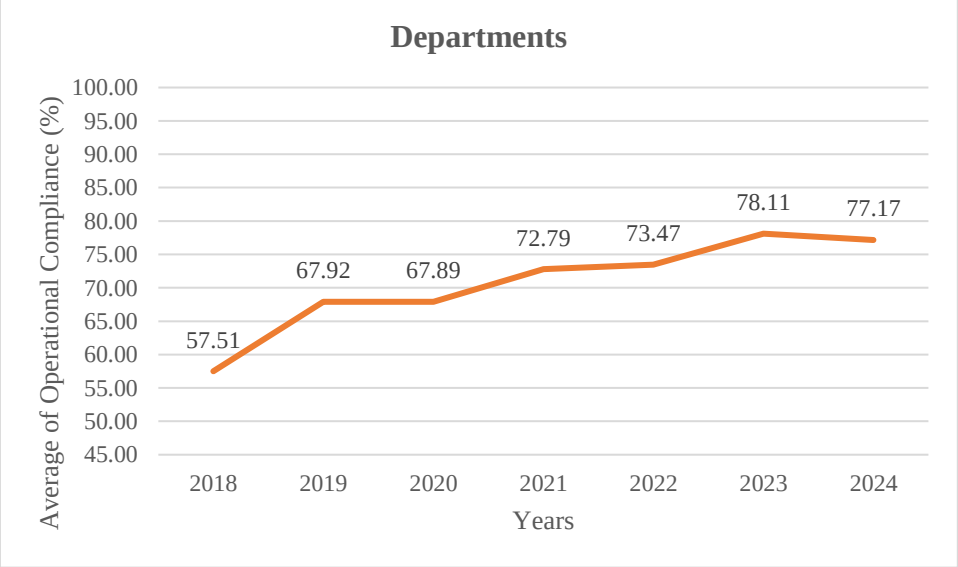
The table that displays the progress of operational performance (performance compliance) of the year 2024 in comparison to year 2018 based on evaluation marks

Type of Institution	Less than 50%		50% to less than 70%		70% to less than equal to 90%		Greater than 90%		Total number of Institutions	
	2018	2024	2018	2024	2018	2024	2018	2024	2018	2024
Special Spending Units	4	4	7	3	8	9	3	5	22	21
Govt. Ministries	21	1	17	8	11	14	0	5	49	28
Govt. Departments	34	4	29	25	25	46	7	23	95	98
District Secretariats	5	0	2	2	15	18	3	5	25	25
Provincial Ministries/ Departments/ Special Spending Units	46	4	37	20	116	116	63	126	262	266
Authorities established under Provincial Council Statutes	20	6	13	10	6	25	4	5	43	46
Municipal Councils	14	4	5	10	3	11	2	4	24	29
Urban Councils	17	6	7	6	10	17	7	7	41	36
Pradeshiya Sabha	165	36	51	83	44	97	14	60	274	276
Total	**326**	**65**	**168**	**167**	**238**	**353**	**103**	**240**	**835**	**825**

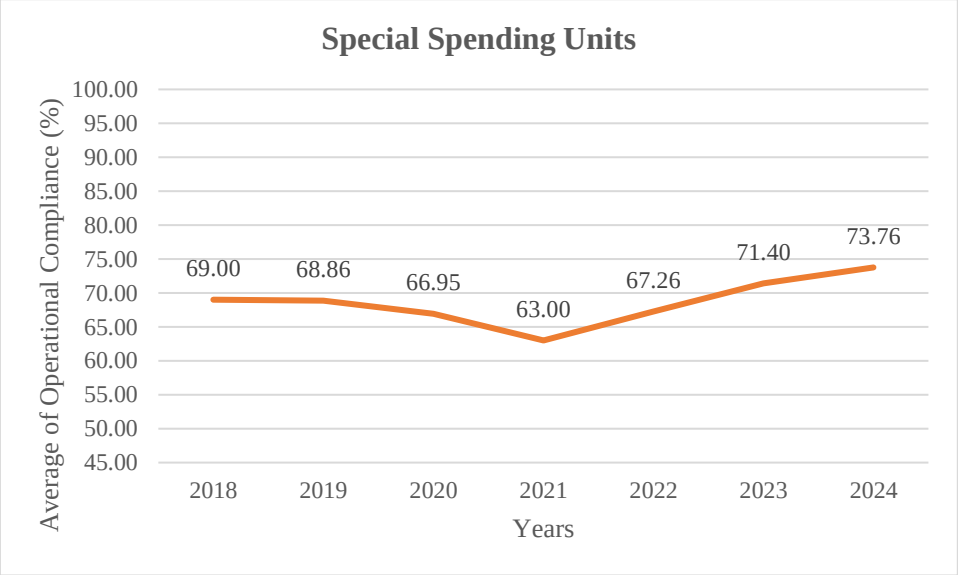
Charts depicting the Average of Operational Performance (Performance Compliance)



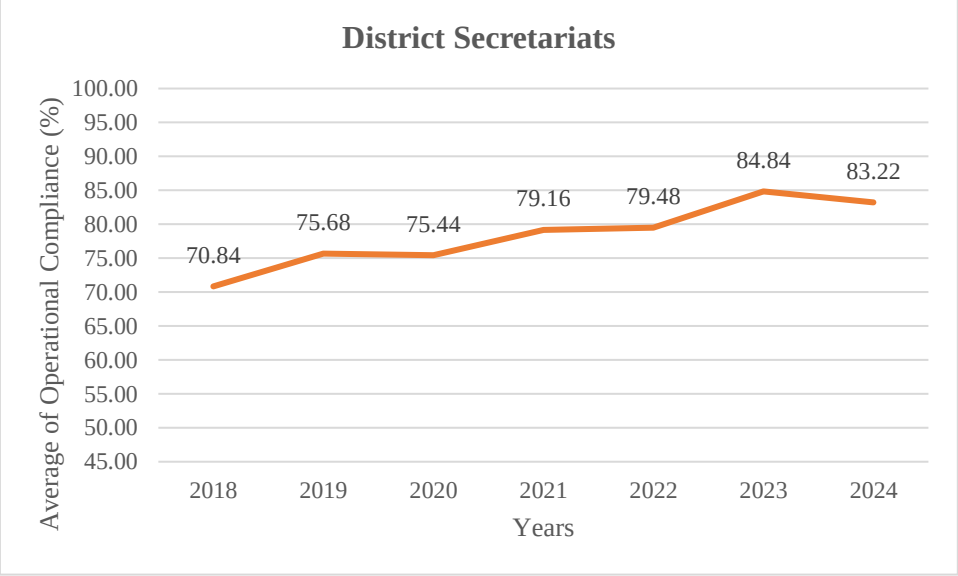
Compared to the year 2018, 27.16% of progress is projected in 2024.



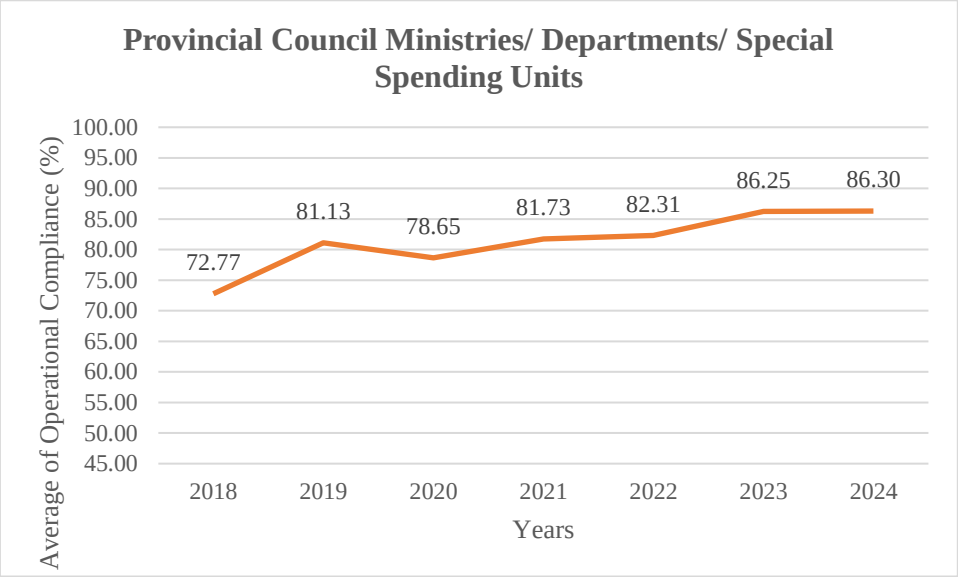
Compared to the year 2018, 19.66% of progress is projected in 2024.



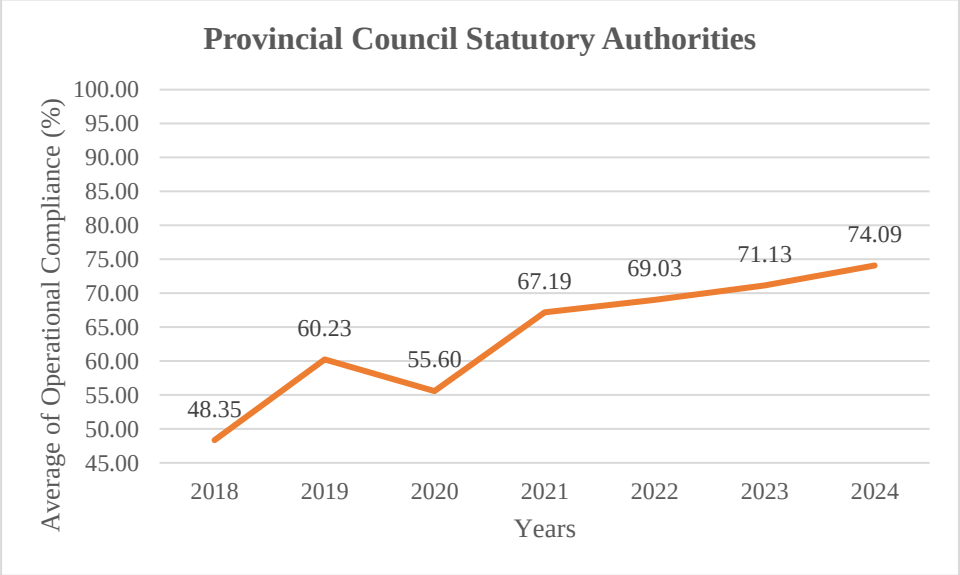
Compared to the year 2018, 4.76% of progress is projected in 2024.



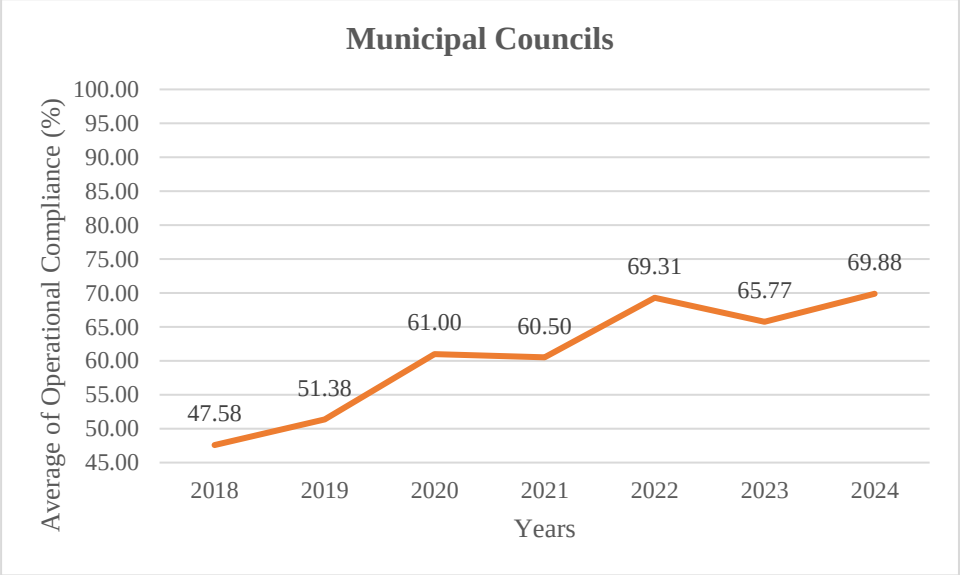
Compared to the year 2018, 12.38% of progress is projected in 2024.



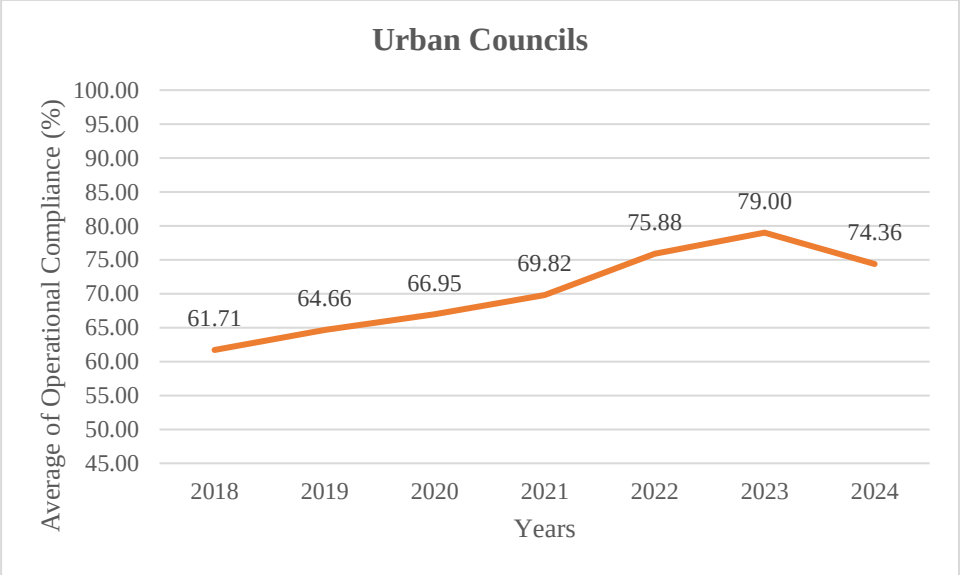
Compared to the year 2018, 13.53% of progress is projected in 2024.



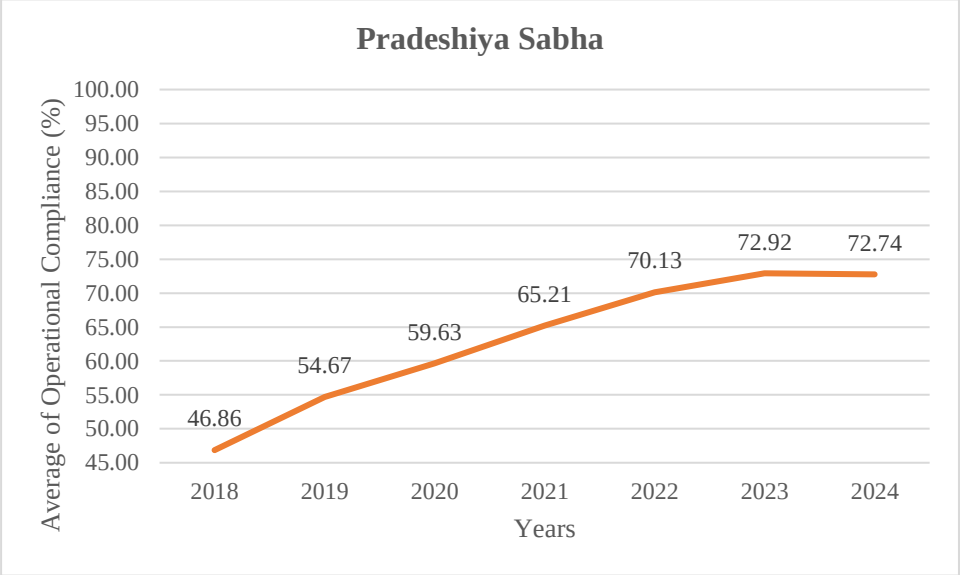
Compared to the year 2018, 25.74% of progress is projected in 2024.



Compared to the year 2018, 22.30% of progress is projected in 2024.



Compared to the year 2018, 12.65% of progress is projected in 2024.



Compared to the year 2018, 25.88% of progress is projected in 2024.

Institutions that Achieved Over 90 Marks for Financial and Operational Compliance (Overall Assessment) in the Financial Year 2024

The table below shows the top performing institutions in each category of institutions that demonstrated high compliance with financial regulations, government circulars and provisions of the respective laws and performance targets based on fiscal year 2024.

Here the sum of 40% of the marks obtained for Financial Compliance (Part I of the Questionnaire) and 60% of the marks obtained for Operational Performance Compliance (Part II of the Questionnaire) was calculated as the total number of marks (excluding Provincial Councils).

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
Special Spending Units (Group 1)				
1	Office of the Prime Minister	39.6	60	99.6
2	National Audit Office	37.6	59.4	97
Special Spending Units (Group 2)				
3	Finance Commission	38.8	57.6	96.4
4	Office of the Public Service Commission	38.8	56.4	95.2
5	National Police Commission	38.4	52.8	91.2
6	Audit Service Commission	36.4	54.6	91
Ministries				
6	Ministry of Labour	37.6	59.4	97
7	Ministry of Wildlife and Forest Resources Conservation	39.2	57.3	96.5
8	Ministry of Finance, Planning and Economic Development	36	60	96
9	Ministry of Women, Child Affairs and Social Empowerment	38.4	57	95.4
Departments				
10	Department of Treasury Operations	40	60	100
11	Department of Information Technology Management	39.6	60	99.6
12	Department of Management Audit	40	59.4	99.4
13	Department of Trade and Investment Policies	40	59.4	99.4
14	Department of Fiscal Policy	39.2	60	99.2
15	Department of Development Finance	39.2	59.4	98.6
16	Office of the Comptroller General	40	58.2	98.2

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
17	Department of National Budget	38.4	59.4	97.8
18	Office of the Registrar of the Supreme Court	38.4	58.8	97.2
19	Department of Project Management and Monitoring	40	56.4	96.4
20	Department of State Accounts	38.8	57.6	96.4
21	Department of Public Finance	38.8	57	95.8
22	Department of Import and Export Control	39.6	55.8	95.4
23	Department of Official Languages	36.8	58.2	95
24	Department of External Resources	38.4	55.8	94.2
25	Department of Land Use Policy Planning	39.6	54.6	94.2
26	Department of Christian Religious Affairs	36	57.6	93.6
27	Department of Public Enterprises	37.2	56.4	93.6
28	Department Of Social Services	38	55.2	93.2
29	Department of Pensions	36.4	56.4	92.8
30	Department of Debt Conciliation Board	39.2	53.4	92.6
31	Department of National Botanical Gardens	34.4	57	91.4
District Secretariats				
32	District Secretariat Kurunegala	39.2	57.6	96.8
33	District Secretariat Matale	37.6	54.9	92.5
34	District Secretariat Kandy	38	54.3	92.3
Provincial Council Funds				
35	Northern Provincial Council	-	-	95
36	Western Provincial Council	-	-	91
Provincial Council Ministries/Departments/SSU				
37	Northern Provincial Office of the Deputy Chief Secretary (Planning)	40	60	100
38	Northern Provincial Public Service Commission	40	60	100
39	Sabaragamuwa Provincial Internal Audit Department	40	60	100
40	Northern Provincial Office of the Chief Secretary	39.6	60	99.6
41	Northern Provincial Office of the Deputy Chief Secretary (Finance)	39.6	60	99.6
42	Northern Provincial Office of the Deputy Chief Secretary (Engineering)	40	59.4	99.4
43	North Western Provincial Public Service Commission	39.2	60	99.2
44	North Western Provincial Rural Development Department	39.2	60	99.2
45	North Central Provincial Internal Audit Department	39.6	59.4	99
46	Northern Provincial Ministry of Agriculture	38.8	60	98.8

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
47	Southern Provincial Internal Audit Department	38.8	60	98.8
48	Northern Provincial Department of Motor Traffic	40	58.8	98.8
49	Uva Provincial Co-operative Department	38.4	60	98.4
50	Uva Provincial Ministry of Sports & Youth Affairs, Tourism, Transport, Cultural & Textiles and Small Industries	38.2	60	98.2
51	Western Provincial Rural Development Department	40	58.2	98.2
52	Northern Provincial Ministry of Women's Affairs	39.2	58.8	98
53	Sabaragamuwa Provincial Revenue Department	39.2	58.8	98
54	Southern Provincial Revenue Department	39.6	58.2	97.8
55	Southern Provincial Ministry of Agriculture, Agrarian Development, Irrigation, Water Supply & Drainage, Food Supply & Distribution, Trade & Cooperative Development	37.6	60	97.6
56	Uva Provincial Ministry of Road Development, Housing, Water Supply, Estate Infrastructure, Cooperative & Tamil Medium Education	37.6	60	97.6
57	Northern Provincial Ministry of Health & Indigenous Medicine	39.2	58.2	97.4
58	Central Provincial Housing Department	40	57	97
59	Central Provincial Ministry of Youth Affairs, Women, Rural Development, Co-operative Development and Industries	40	57	97
60	Central Provincial Office of the Deputy Chief Secretary (Finance Management)	40	57	97
61	Central Provincial Office of the Deputy Chief Secretary (Personnel and Training)	40	57	97
62	North Western Provincial Housing & Construction Department	40	57	97
63	Northern Provincial Ministry of Finance and Planning, Local Government and Lands	40	57	97
64	Northern Provincial Department of Co-operative Development	40	57	97
65	Northern Provincial Department of Probation & Child Care Services	40	57	97
66	Northern Provincial Office of the Deputy Chief Secretary (Personnel and Training)	40	57	97
67	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)	40	57	97

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
68	Southern Provincial Probation & Social Welfare Department	40	57	97
69	Uva Provincial Road Department	39.2	57.6	96.8
70	Central Provincial Council Secretariat	39.6	57	96.6
71	Central Provincial Irrigation Department	39.6	57	96.6
72	Central Provincial Ministry of Agriculture, Minor Irrigation, Animal Production and Development, Agrarian Development, Inland Fisheries, Hindu Cultural, Tamil Education and Estate Infrastructure	39.6	57	96.6
73	Central Provincial Office of the Deputy Chief Secretary (Planning & Progress Control)	39.6	57	96.6
74	Central Provincial Textile Department	39.6	57	96.6
75	North Western Provincial Internal Audit Department	39.6	57	96.6
76	North Western Provincial Local Government Department	38.4	58.2	96.6
77	North Western Provincial Policy Making & Plan Implementation Department	39.6	57	96.6
78	Sabaragamuwa Provincial Co-operative Employees Commission	39.6	57	96.6
79	Uva Provincial Co-operative Employees Commission	39.6	57	96.6
80	Uva Provincial Local Government Department	39.6	57	96.6
81	Western Provincial Ministry of Roads, Transport, Co-operative Development and Trade, Housing and Construction, Estate Infrastructure Facilities, Industry and Rural Development	39.6	57	96.6
82	Central Provincial Rural Development Department	40	56.4	96.4
83	North Western Provincial Revenue Department	40	56.4	96.4
84	Northern Provincial Department of Rural Development	40	56.4	96.4
85	Western Provincial Revenue Department	40	56.4	96.4
86	Western Provincial Motor Traffic Department	39.2	57	96.2
87	Western Provincial Public Service Commission	39.2	57	96.2
88	Central Provincial Agriculture Department	39.6	56.4	96
89	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)	36	60	96
90	Southern Provincial Public Service Commission	39.6	56.4	96
91	Western Provincial Council Secretariat	39.6	56.4	96
92	Central Provincial Transport Department	38.8	57	95.8

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
93	North Western Provincial Land Commissioner Department	38.8	57	95.8
94	Western Provincial Business Names Registrar Department	39.4	56.4	95.8
95	Central Provincial Social Welfare, Probation & Childcare Services Department	39.2	56.4	95.6
96	North Central Provincial Social Services Department	39.2	56.4	95.6
97	North Western Provincial Social Services Department	39.2	56.4	95.6
98	Northern Provincial Provincial Co-operative Employees Commission	39.2	56.4	95.6
99	Eastern Provincial Department of Buildings	38.4	57	95.4
100	North Western Provincial Ministry of Road, Transport, Housing & Construction, Industrial & Rural Development	38.4	57	95.4
101	Northern Provincial Ministry of Education, Cultural Affairs, Sports and Youth Affairs	38.8	56.4	95.2
102	Sabaragamuwa Provincial Governor's Office	38.8	56.4	95.2
103	Uva Provincial Governor's Office	38.8	56.4	95.2
104	North Western Provincial Chief Secretary's Office	36.4	58.8	95.2
105	Northern Provincial Department of Revenue	40	55.2	95.2
106	Southern Provincial Department of Motor Traffic	40	55.2	95.2
107	Eastern Provincial Department of Agriculture	39.2	55.8	95
108	Central Provincial Office of the Deputy Chief Secretary (Administration)	38.4	56.4	94.8
109	Northern Provincial Department of Social Services	38.4	56.4	94.8
110	Eastern Provincial Department of Land Administration	39	55.8	94.8
111	Western Provincial Governor’s Secretariat	39.6	55.2	94.8
112	Central Provincial Office of the Chief Secretary and Deputy Chief Secretary - Engineering Services	38.8	55.8	94.6
113	North Western Provincial Engineering Department	37.6	57	94.6
114	North Western Provincial Road Development Department	36.4	58.2	94.6
115	Uva Provincial Deputy Chief Secretary's Office (Personnel & Training)	39.2	55.2	94.4
116	Western Provincial Engineering Bureau	39.2	55.2	94.4
117	Western Provincial Local Government Department	38	56.4	94.4

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
118	Central Provincial Chief Ministry and Ministry of Finance and Planning, Law and Order, Local Government and Provincial Administration, Manpower, Education and Cultural Affairs, Tourism, Land, Trade and Commerce, Food Supplies and Distribution, Investment Coordination and portfolio which are not taken under any other Ministry	39.6	54.6	94.2
119	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & Training)	39.6	54.6	94.2
120	Southern Provincial Co-operative Development Department	38.4	55.8	94.2
121	North Western Provincial Industrial Development Department	38.8	55.2	94
122	Southern Provincial Council Secretariat	37.6	56.4	94
123	Western Provincial Probation & Childcare Services Department	34	60	94
124	Central Provincial Education Department	36.8	57	93.8
125	Central Provincial Land Department	38.4	55.2	93.6
126	Northern Provincial Council Secretariat	38.4	55.2	93.6
127	Northern Provincial Department of Land Administration	39.6	54	93.6
128	Uva Provincial Deputy Chief Secretary's Office (Administration)	39.6	54	93.6
129	Sabaragamuwa Provincial Local Government Department	37.6	55.8	93.4
130	Sabaragamuwa Provincial Public Service Commission	37.6	55.8	93.4
131	Southern Provincial Land Commissioner Department	37.6	55.8	93.4
132	Uva Provincial Department of Internal Audit	40	53.4	93.4
133	Uva Provincial Probation & Childcare Department	38.8	54.6	93.4
134	Western Provincial Ministry of Local Government, Economic Promotion, Power & Energy, Environmental Affairs, Water Supply & Drainage and Tourism	38.8	54.6	93.4
135	Central Provincial Public Service Commission	39.2	54	93.2
136	Southern Provincial Office of the Governor	39.2	54	93.2
137	Western Provincial Co-operatives Employees Commission	36.8	56.4	93.2
138	Uva Provincial Public Service Commission	38	55.2	93.2
139	North Western Provincial Council Secretariat	39.6	53.4	93

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
140	Northern Provincial Department of Indigenous Medicine	38.4	54.6	93
141	North Western Provincial Ayurveda Department	36.4	56.4	92.8
142	Central Provincial Animal Production Department	35.6	57	92.6
143	Eastern Provincial Department of Irrigation	36.8	55.8	92.6
144	Northern Provincial Department of Education	38	54.6	92.6
145	Uva Provincial Deputy Chief Secretary's Office (Engineering Services)	36.8	55.8	92.6
146	North Western Provincial Ministry of Agriculture, Irrigation, Fisheries, Animal Products & Health and Agrarian Development	38.4	54	92.4
147	Northern Provincial Department of Health Services	37.2	55.2	92.4
148	Western Provincial Ministry Of Education, Cultural & Arts, Sports & Youth Affairs	37.2	55.2	92.4
149	Southern Provincial Irrigation Department	35.2	57	92.2
150	Southern Provincial Ministry of Fisheries	35.2	57	92.2
151	Eastern Provincial Ministry of Road Development, Irrigation, Motror Traffic & Transport, Building & Construction, Housing, Rural Electricity and Water Supply	39.2	52.8	92
152	Southern Provincial Planning Secretariat	35.6	56.4	92
153	Uva Provincial Council Secretariat	38.8	53.1	91.9
154	Central Provincial Audit Department	40	51.6	91.6
155	Central Provincial Co-operative Development Department	40	51.6	91.6
156	Central Provincial Cultural Affairs Department	38.8	52.8	91.6
157	Eastern Provincial Department of Rural Development	36.4	55.2	91.6
158	North Central Provincial Ministry of Health, Indigenous Medicine, Social Welfare, Probation and Child Care Services, Environment, and Provincial Council Affairs	38.8	52.8	91.6
159	Western Provincial Education Department	37.6	54	91.6
160	Western Provincial Ministry of Health, Indigineous Medicine, Social Welfare, Probation & Child Care Services, Women Affairs & Council Affairs	35.2	56.4	91.6
161	Northern Provincial Governor's Secretariat	38	53.4	91.4
162	Western Provincial Co-operative Development Department	35.6	55.8	91.4

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
163	North Central Provincial Planning & Operation Department	38.4	52.8	91.2
164	North Central Provincial Revenue Department	38.4	52.8	91.2
165	Sabaragamuwa Provincial Ministry of Social Welfare, Probation and Child Care, Rural Development and Rural Industries	38.4	52.8	91.2
166	Uva Provincial Ministry of Health, Indigenous Medicine, Probation & Child care & Woman Affairs	38.4	52.8	91.2
167	Central Provincial Revenue Department	38.8	52.2	91
168	North Western Provincial Probation & Childcare Department	37.6	53.4	91
169	Sabaragamuwa Provincial Industrial Development Department	38.8	52.2	91
170	Western Provincial Land Commissioner Department	36.8	54	90.8
171	North Central Provincial Co-operative Employees Commission	35.6	55.2	90.8
172	North Western Provincial Health Services Department	34.4	56.4	90.8
173	Sabaragamuwa Provincial Chief Secretary's Office	35.6	55.2	90.8
174	Eastern Provincial Department of Motor Traffic	39.6	51	90.6
175	Northern Provincial Department of Industries	39.6	51	90.6
176	Northern Provincial Department of Local Government	39	51.6	90.6
177	North Western Provincial Irrigation Department	38.8	51.6	90.4
178	Uva Provincial Deputy Chief Secretary's Office (Finance)	40	50.4	90.4
179	Western Provincial Housing Department	40	50.4	90.4
180	Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)	39.2	51	90.2
181	Southern Provincial Industrial Development Department	33.2	57	90.2
Provincial Council Statutory Authorities				
182	Central Provincial Co-operative Employees Commission	40	57	97
183	Southern Provincial Co-operative Employees Commission	40	57	97
184	Sabaragamuwa Provincial Early Childhood Education Development Authority	38.4	57	95.4
185	North Western Provincial Environment Authority	39.2	54.6	93.8
186	Southern Provincial Industrial Development Authority	36.4	57	93.4

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
187	North Western Provincial Road Passenger Transport Authority	38.4	54	92.4
	Urban Councils			
188	Chilaw Urban Council	37.6	58.2	95.8
189	Kattankudy Urban Council	37.6	58.2	95.8
190	Panadura Urban Council	37.6	58.2	95.8
191	Horana Urban Council	35.6	59.1	94.7
192	Kesbewa Urban Council	36	58.2	94.2
193	Seethawakapura Urban Council	31.2	59.4	90.6
194	Peliyagoda Urban Council	34	56.4	90.4
	Pradeshiya Sabha			
195	Panwila Pradeshiya Sabha	39.6	59.4	99
196	Medadumbara Pradeshiya Sabha	38.8	60	98.8
197	Kurunegala Pradeshiya Sabha	38.4	60	98.4
198	Deraniyagala Pradeshiya Sabha	38	60	98
199	Kundasale Pradeshiya Sabha	38	60	98
200	Vadamarachchi South West Pradeshiya Sabha	38	59.4	97.4
201	Gampaha Pradeshiya Sabha	37.2	60	97.2
202	Mawathagama Pradeshiya Sabha	37.2	60	97.2
203	Seethawaka Pradeshiya Sabha	38.8	58.2	97
204	Attanagalla Pradeshiya Sabha	38	58.8	96.8
205	Manmunaipattu Pradeshiya Sabha - Arayampathy	37.2	59.4	96.6
206	Dompe Pradeshiya Sabha	37.2	59.4	96.6
207	Bulathsinghala Pradeshiya Sabha	37.6	58.8	96.4
208	Kotikawaththa-Mulleriyawa Pradeshiya Sabha	38.4	57.6	96
209	Mawanella Pradeshiya Sabha	37.2	58.8	96
210	Valikamam East Pradeshiya Sabha	36.4	59.4	95.8
211	Welimada Pradeshiya Sabha	37.6	58.2	95.8
212	Galewela Pradeshiya Sabha	38	57.6	95.6
213	Nattandiya Pradeshiya Sabha	38	57	95
214	Weeraketiya Pradeshiya Sabha	37.2	57.6	94.8
215	Hanguranketha Pradeshiya Sabha	36.8	57.6	94.4
216	Polpithigama Pradeshiya Sabha	36	58.2	94.2
217	Biyagama Pradeshiya Sabha	37.6	56.4	94
218	Ibbagamuwa Pradeshiya Sabha	37.6	56.4	94
219	Mirigama Pradeshiya Sabha	37.6	56.4	94

	Institute Name	40% of Part 1	60% of Part 2	Total Marks
220	Matale Pradeshiya Sabha	35.6	58.2	93.8
221	Dehiovita Pradeshiya Sabha	34.8	58.8	93.6
222	Pathadumbara Pradeshiya Sabha	36	57.6	93.6
223	Gangaihala Korale Pradeshiya Sabha	35.2	58.2	93.4
224	Panduwasnuwara Pradeshiya Sabha	37.6	55.8	93.4
225	Bandarawela Pradeshiya Sabha	35.6	57.6	93.2
226	Minipe Pradeshiya Sabha	35.6	57.6	93.2
227	Dodangoda Pradeshiya Sabha	37.6	55.2	92.8
228	Udubaddawa Pradeshiya Sabha	37.6	55.2	92.8
229	Harispaththuwa Pradeshiya Sabha	36.8	55.8	92.6
230	Homagama Pradeshiya Sabha	34.4	58.2	92.6
231	Kotmale Pradeshiya Sabha	34.8	57.6	92.4
232	Pujapitiya Pradeshiya Sabha	37.2	55.2	92.4
233	Puttalama Pradeshiya Sabha	35.6	56.7	92.3
234	Chavakachcheri Pradeshiya Sabha	36	55.8	91.8
235	Minuwangoda Pradeshiya Sabha	33.6	58.2	91.8
236	Narammala Pradeshiya Sabha	34.4	57	91.4
237	Wennappuwa Pradeshiya Sabha	36.8	54.6	91.4
238	Naula Pradeshiya Sabha	34.8	56.4	91.2
239	Valikamam North Pradeshiya Sabha	36.4	54.6	91
240	Bandaragama Pradeshiya Sabha	35.6	55.2	90.8
241	Dambulla Pradeshiya Sabha	35.6	55.2	90.8
242	Madirigiriya Pradeshiya Sabha	33.2	57.6	90.8
243	Seruvila Pradeshiya Sabha	35.2	55.5	90.7
244	Valikamam South West Pradeshiya Sabha	37.2	53.4	90.6
245	Valikamam West Pradeshiya Sabha	36.4	54	90.4
246	Thumpane Pradeshiya Sabha	35.6	54.6	90.2

Specific observations on each institution

Special Spending Units - Group 1 (Budget allocation over Rs. 1 Billion)

Election Commission

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

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

Part 1: 92.00

Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Presidential Secretariat

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

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

Part 1: 86.00

There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in

terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests issued as per FR371 were not settled within a period of one week. The staff related updated information in the institution had not been forwarded to the Department of Management Services within one month at the end of each quarter as per the Management services circular number 04/2017 dated 2017.09.20.

Part 2 : 87.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. 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. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Parliament of Sri Lanka

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

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

Part 1: 88.00

The required number of Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 89.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

National Audit Office

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

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

Part 1: 94.00

Register of losses was not maintained up to date basis. Annual Activity Plan had not been prepared. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Office of the Prime Minister

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

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

Part 1: 99.00

Ad hoc interim imprests exceeding approved limits as per FR 371 were issued.

Part 2 : 100.00

Special Spending Units-Group 2 (Budget allocation below Rs. 1 Billion)

Human Rights Commission of Sri Lanka

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

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

Part 1: 73.00

Public officers Advance account was not presented on due date. Register of Risk was not maintained up to date basis. Register on membership debtors, (C.C.10) was not maintained up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual Activity Plan had not been prepared. Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer had not been appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Ad hoc interim imprests issued as per FR371 were not settled within a period of one week. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. No actions has been taken in accordance with the provisions of Section 4 of Asset Management Circular 6/2023 issued by the Ministry of Finance dated 2023.08.24.

Part 2 : 37.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by

Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Judges of the Superior Courts

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

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

Part 1: 86.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Ad hoc interim imprests issued as per FR371 were not settled within a period of one week. The staff related updated information in the institution had not been forwarded to the Department of Management Services within one month at the end of each quarter as per the Management services circular number 04/2017 dated 2017.09.20. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. No actions has been taken in accordance with the provisions of Section 4 of Asset Management Circular 6/2023 issued by the Ministry of Finance dated 2023.08.24.

Part 2 : 28.00

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. A Human Resource

Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Administrative Appeals Tribunal

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

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

Part 1: 83.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Annual procurement plan had not been prepared. There had been instances where internal audit queries had not been answered within a period of 1 month. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 39.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Delimitation Commission

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

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

Part 1: 89.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 42.00

A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Office of the Parliamentary Commissioner for Administration

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

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

Part 1: 87.00

Register of Internal Audit queries was not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 55.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

National Procurement Commission

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

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

Part 1: 89.00

Register of Internal Audit queries was not maintained on up to date basis. Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 57.00

A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Judicial Service Commission Secretariat

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

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

Part 1: 70.00

Register of Internal Audit queries was not maintained on up to date basis. Register for received cheques, money orders etc. was not maintained up to date basis. Register of Risk was not maintained 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 relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. Staff had been attached/recruited exceeding the approved limit. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 79.00

A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Office of the Chief Government Whip of Parliament

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

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

Part 1: 98.00

The emblem of the state had not been painted on all pool vehicles.

Part 2 : 69.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Office of the Leader of the Opposition of Parliament

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

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

Part 1: 84.00

Annual procurement plan had not been prepared. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 84.00

A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? 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. 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.

Office of the Leader of the House of Parliament

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

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

Part 1: 100.00

Part 2 : 75.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.2 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Office of the Cabinet of Ministers

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

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

Part 1: 96.00

The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 80.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Commission to Investigate Allegations of Bribery or Corruption

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

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

Part 1: 94.00

Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests issued as per FR371 were not settled within a period of one week.

Part 2 : 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Audit Service Commission

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

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

Part 1: 91.00

Register of Risk was not maintained up to date basis. 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. Information about purchases of assets and disposals relating to the year under review had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 91.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30? Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

National Police Commission

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

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

Part 1: 96.00

Register of Internal Audit queries was not maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2).

Part 2 : 88.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Office of the Public Service Commission

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

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

Part 1: 97.00

Register of Risk was not maintained up to date basis.

Part 2 : 94.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Office of the Finance Commission

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

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

Part 1: 97.00

Annual Activity Plan had not been prepared. Ad hoc interim imprests issued as per FR371 were not settled within a period of one week.

Part 2 : 96.00

A Human Resource Development Plan has not been prepared for the review year based on the Format 02 annexed to Public Administration Circular No. 02/2018 dated 2018.01.24, as amended by Public Administration Circular No. 2/2018(1) dated 2023.11.30.

Government Ministries

Ministry of Health

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

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

Part 1: 70.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. The staff had been recruited/attached exceeding the approved limits The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017

Part 2 : 46.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156

(1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Buddhasasana, Religious and Cultural Affairs

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

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

Part 1: 66.00

Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017

Part 2 : 57.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public

administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Agriculture

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

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

Part 1: 72.00

Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The revenue that was collected had not been reimbursed in terms of respective provisions. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 67.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All public officers had not submitted their declarations of assets and liabilities.

Ministry of Industries

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

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

Part 1: 72.00

Register of Risk was not maintained up to date basis. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The balance in the cash book at the end of the year under review, were not remitted on time to the Treasury Operations Department as per the TOD circular. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 69.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been

formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Fisheries, Aquatic and Ocean Resources

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

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

Part 1: 81.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 62.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Trade, Commerce, Food Security and Cooperative Development

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

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

Part 1: 69.00

Register of Audit queries had not been updated and maintained. Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018 Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The staff had been recruited/attached exceeding the approved limits

Part 2 : 76.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Sports and Youth Affairs

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

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

Part 1: 82.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 63.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Recommendations indicated in theAuditor General's Report had not been implemented.

Ministry of Education, Higher Education and Vocational Education

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

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

Part 1: 79.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. 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. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The staff had been recruited/attached exceeding the approved limits

Part 2 : 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Water Supply and Estate Infrastructure Development

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

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

Part 1: 85.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 69.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations

indicated in theAuditor General's Report had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Ministry of Environment

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

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

Part 1: 78.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued.

Part 2 : 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Ministry of Irrigation

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

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

Part 1: 77.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the

Department of State Accounts. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 78.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Ministry of Public Security and Parliamentary Affairs

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

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

Part 1: 77.00

Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General’s Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the

Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 79.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Transport and Highways

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

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

Part 1: 88.00

There had been instances where internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The staff had been recruited/attached exceeding the approved limits

Part 2 : 69.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Ministry of Foreign Affairs

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

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

Part 1: 80.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries The required number of Audit and Management Committee meetings had not been held per year. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The staff had been recruited/attached exceeding the approved limits

Part 2 : 82.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Justice and National Integration

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

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

Part 1: 86.00

Register of Losses had not been updated & maintained Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not

maintained on up to date basis. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 76.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Tourism and Lands

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

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

Part 1: 80.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Inoperative accounts which are coming from the year under view or previous year, had not been settled. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 83.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Ministry of Public Administration Provincial Councils and Local Government

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

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

Part 1: 82.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. Necessary action had not been taken regarding foreign grants in terms of the provisions of the state Accounts Circular No 30/94 dated 20.04.1994.

Part 2 : 86.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Defence

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

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

Part 1: 82.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General’s Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. No actions

had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Ministry of Ports, Shipping & Aviation

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

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

Part 1: 91.00

Register of Risk was not maintained up to date basis. The required number of Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 79.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Recommendations indicated in theAuditor General's Report had not been implemented.

Ministry of Urban Development and Housing

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

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

Part 1: 81.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit

queries There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 91.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Ministry of Energy

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

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

Part 1: 94.00

There had been instances where internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 79.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Ministry of Digital Economy

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

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

Part 1: 89.00

Annual action plan had not been prepared. Annual procurement plan had not been prepared. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 85.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Mass Media

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

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

Part 1: 88.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Ministry of Plantation and Community Infrastructure

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

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

Part 1: 88.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Finance, Planning and Economic Development

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

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

Part 1: 90.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 100.00

Ministry of Women, Child Affairs and Social Empowerment

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

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

Part 1: 96.00

The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 95.00

Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Ministry of Labour

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

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

Part 1: 94.00

Register of Losses had not been updated & maintained 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 emblem of the state had not been painted on all pool vehicles. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ministry of Wildlife and Forest Resources Conservation

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

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

Part 1: 98.00

The staff had been recruited/attached exceeding the approved limits An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 95.50

The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Government Departments

Department of Agrarian Development

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

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

Part 1: 65.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 42.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their

declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department Of National Community Water Supply

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

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

Part 1: 69.00

Inventory was not maintained up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 51.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Excise

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

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

Part 1: 68.00

Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The revenue that was collected had not been reimbursed in terms of respective provisions. The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017 The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 53.00

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Co - Operative Development

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

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

Part 1: 74.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. All members of the staff had not been assigned duties in writing The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 50.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public

Finance Circular No. 02/2020, dated 28/08/2020. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Archaeology

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

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

Part 1: 64.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Risk was not maintained up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the treasury books had not been submitted to the Treasury operations Department before the due date. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. The revenue that was collected had not been reimbursed in terms of respective provisions. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 61.00

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. A methodology had not been

formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Ayurveda

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

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

Part 1: 66.00

Register for cheques, money orders, etc. received were not maintained up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018 Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had

not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 60.00

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. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Motor Traffic

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

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

Part 1: 69.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Losses had not been updated & maintained 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable

liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 57.00

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Samurdhi Development

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

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

Part 1: 83.00

Register of Risk was not maintained up to date basis. There had been instances where

internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 44.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Posts

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

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

Part 1: 72.00

Register of Losses had not been updated & maintained Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Actions had not been taken on accidents occurred to motor vehicles owned by

the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The balance in the cash book at the end of the year under review, were not remitted on time to the Treasury Operations Department as per the TOD circular. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. All members of the staff had not been assigned duties in writing

Part 2 : 58.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Merchant Shipping Secretariat

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

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

Part 1: 79.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 51.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Recommendations indicated in theAuditor General's Report had not been implemented.

Sri Lanka Navy

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

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

Part 1: 73.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. The imprest Reconciliation statement in which the approved imprest account balance is quarterly

compared with the treasury books had not been submitted to the Treasury operations Department before the due date. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The staff details of the institution had not been sent to the Department of Management Services in line with the Management Services Circular No.04/2017 dated 20.09.2017

Part 2 : 57.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Irrigation

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

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

Part 1: 75.00

Annual procurement plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The staff had been recruited/attached exceeding the approved limits All members of the staff had not been assigned duties in writing The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 56.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Civil Security Department

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

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

Part 1: 70.00

Personal emoluments Register/Personal emoluments cards had not been updated & maintained Register of Losses had not been updated & maintained Register on membership debtors, (C.C.10) was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 63.00

A human resource plan drafted in keeping with the provisions of public administration

Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Courts Administration

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

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

Part 1: 85.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 48.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

National Education Commission

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

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

Part 1: 84.00

Register of Risk was not maintained up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 49.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Census and Statistics

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

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

Part 1: 77.00

Register for cheques, money orders, etc. received were not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular

No. 01/2017 of 26.06.2017. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 59.00

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 human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Examinations

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

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

Part 1: 70.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Losses had not been updated & maintained Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not

been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular 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 emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.

Part 2 : 66.00

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. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of National Physical Planning

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

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

Part 1: 84.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Documents to confirm ownership of all

vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. The balances in arrears exceeding 1 year had not been settled. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 52.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The targets to be reached to achieve the identified sustainable goals had not been decided. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Department of Sri Lanka Railways

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

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

Part 1: 66.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Personal emoluments Register/Personal emoluments cards had not been updated & maintained Register of Losses had not been updated & maintained 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General’s Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8

months after condemning. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. The balance in the cash book at the end of the year under review, were not remitted on time to the Treasury Operations Department as per the TOD circular. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The staff had been recruited/attached exceeding the approved limits The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Department of Government Factories

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

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

Part 1: 82.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 55.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Sri Lanka Customs

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

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

Part 1: 75.00

Register of Losses had not been updated & maintained Annual action plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 65.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Department Of Community Based Corrections

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

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

Part 1: 77.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular Expenditure had been incurred exceeding the authorized limits. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 64.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Food Commissioner

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

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

Part 1: 77.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the treasury books had not been submitted to the Treasury operations Department before the due date.

Part 2 : 67.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Sports Development

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

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

Part 1: 76.00

Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset

Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 69.50

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Department of Export Agriculture

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

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

Part 1: 73.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. 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. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371

had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The staff had been recruited/attached exceeding the approved limits

Part 2 : 73.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Sri Lanka Coast Guard

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

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

Part 1: 82.00

Annual Financial Statements had not been submitted on due date Personal emoluments Register/Personal emoluments cards had not been updated & maintained Register on membership debtors, (C.C.10) was not maintained up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Expenditure had been incurred exceeding the authorized limits. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 65.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development 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, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Department of Cinnamon Development

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

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

Part 1: 66.00

Account on Advances to Public had not been submitted on due date Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Personal emoluments Register/Personal emoluments cards had not been updated & maintained Register of Audit queries had not been updated and maintained. Register of Internal Audit queries was not maintained on up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Register on membership debtors, (C.C.10) was not maintained up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Financial provisions had been allocated to other institutes beyond the due date. The ad hoc sub

imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. All members of the staff had not been assigned duties in writing The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 82.00

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. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Inland Revenue

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

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

Part 1: 77.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Risk was not maintained up to date basis. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 72.00

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 human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Technical Education and Training

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

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

Part 1: 82.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Prisons

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

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

Part 1: 75.00

Annual procurement plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Inoperative accounts which are coming from the year under view or previous year, had not been settled. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the treasury books had not been submitted to the Treasury operations Department before the due date. The staff had been recruited/attached exceeding the approved limits

Part 2 : 74.50

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Registrar General

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

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

Part 1: 81.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The staff had been recruited/attached exceeding the approved limits All members of the staff had not been assigned duties in writing

Part 2 : 69.00

The institution had failed to identify the sustainable development goals applicable to its scope. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Wildlife Conservation

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

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

Part 1: 72.00

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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General’s

Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 78.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Buildings

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

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

Part 1: 80.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had

not been disposed of within a period of less than 8 months after condemning. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 71.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Government Analyst

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

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

Part 1: 75.00

Register of Losses had not been updated & maintained Annual action plan had not been prepared. There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament

under the prescribed procedure. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 76.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Muslim Religious and Cultural Affairs

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

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

Part 1: 82.00

Annual action plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. 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 ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 69.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Department of Police

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

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

Part 1: 78.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 75.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Fisheries and Aquatic Resources

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

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

Part 1: 83.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit

queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 72.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Registrar of Companies

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

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

Part 1: 80.00

Register of Losses had not been updated & maintained 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had

not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. All members of the staff had not been assigned duties in writing

Part 2 : 75.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Land Commissioner General

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

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

Part 1: 87.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 68.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Department of Government Printing

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

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

Part 1: 84.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. All members of the staff had not been assigned duties in writing

Part 2 : 72.00

A website had not been created or maintained to provide information about the institute to the public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of National Archives

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

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

Part 1: 78.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the

Board of surveys. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 78.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Attorney General's Department

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

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

Part 1: 82.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

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. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Buddhist Affairs

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

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

Part 1: 76.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries The required number of Audit and Management Committee meetings had not been held per year. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 84.00

A website had not been created or maintained to provide information about the institute to the public. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Cultural Affairs

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

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

Part 1: 80.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings

had not been held per year. 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 balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 80.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Immigration and Emigration

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

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

Part 1: 80.00

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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. All members of the staff had not been assigned duties in writing

Part 2 : 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Legal Draftsman

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

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

Part 1: 86.00

Register of Internal Audit queries was not maintained on up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Risk was not maintained up to date basis. 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. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 74.00

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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development 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, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Co-operative Employees Commission

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

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

Part 1: 93.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The emblem of the state had not been painted on all pool vehicles.

Part 2 : 68.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Meteorology

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

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

Part 1: 83.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Annual action plan had not been prepared. Annual procurement plan had not been prepared. There had been instances where internal audit queries had not been answered within a period of 1 month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. Annual Performance Report had not been tabled in Parliament under the prescribed procedure. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 78.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Valuation

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

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

Part 1: 91.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. There had been instances where internal audit queries had not been answered within a period of 1 month. Consequent to the utilization of

provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 70.00

The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Educational Publications

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

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

Part 1: 84.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Risk was not maintained up to date basis. 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. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 78.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of Forest Conservation

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

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

Part 1: 76.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Annual procurement plan had not been prepared. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 86.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Coast Conservation and Coastal Resource Management Department

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

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

Part 1: 86.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. 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. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The staff had been recruited/attached exceeding the approved limits

Part 2 : 77.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Hindu Religious and Cultural Affairs

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

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

Part 1: 81.00

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The required number of Audit and Management Committee meetings had not been held per year. 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 84.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Animal Production and Health

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

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

Part 1: 87.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 79.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Commerce

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

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

Part 1: 87.00

Register of Risk was not maintained up to date basis. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. An

effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 79.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Measurement Units, Standards and Services

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

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

Part 1: 87.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Register of Internal Audit queries was not maintained on up to date basis. Register of Losses had not been updated & maintained Register of Risk was not maintained up to date basis. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Financial provisions had been allocated to other institutes beyond the due date. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 79.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sri Lanka Army

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

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

Part 1: 82.00

Financial authority had not been delegated within the institute in terms of Financial Regulation 135? In delegating such financial authority, the authority had not been delegated in such manner so as to pass each transaction through minimum of two officers? Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). Documents to confirm ownership of all vehicles were not in possession. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. The revenue that was collected had not been reimbursed in terms of respective provisions. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 85.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Government Information

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

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

Part 1: 91.00

The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub

imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 77.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered.

Department of Public Trustee

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

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

Part 1: 88.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis.

Part 2 : 81.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Agriculture

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

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

Part 1: 78.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The required number of Audit and Management Committee meetings had not been held per year. The relevant reports

had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 92.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Department of National Planning

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

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

Part 1: 94.00

Register of Risk was not maintained up to date basis. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.

Part 2 : 77.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development 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, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

National Intellectual Property office of Sri Lanka

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

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

Part 1: 92.00

Register of Internal Audit queries was not maintained on up to date basis. Register of Risk was not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Part 2 : 80.00

Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Department of Textile Industries

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

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

Part 1: 90.00

Register of Risk was not maintained up to date basis. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of 2018 Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The emblem of the state had not been painted on all pool vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 82.50

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Management Services

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

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

Part 1: 98.00

Register of Risk was not maintained up to date basis.

Part 2 : 76.00

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Registration of Persons

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

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

Part 1: 90.00

Answers had not been sent to all the audit queries of the Auditor General within one

month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 84.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Land Title Settlement

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

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

Part 1: 87.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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 balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 87.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Labour

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

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

Part 1: 89.00

Register of Risk was not maintained up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with.

Part 2 : 86.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Department of National Museum

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

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

Part 1: 95.00

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Action had not been taken as per F.R.571 in relation to dormant accounts.

Part 2 : 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1).

Department of Rubber Development

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

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

Part 1: 88.00

Register of Risk was not maintained up to date basis. Copies of all the internal audit reports had not been submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(14) of the National Audit Act No. 19 of

2018 The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. The balances in arrears exceeding 1 year had not been settled. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 87.00

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. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Probation and Child Care Services

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

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

Part 1: 97.00

Register of Risk was not maintained up to date basis. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Surveyor General

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

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

Part 1: 86.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller

General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

Recommendations indicated in theAuditor General's Report had not been implemented. All public officers had not submitted their declarations of assets and liabilities. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Manpower and Employment

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

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

Part 1: 93.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts. Personal emoluments Register/Personal emoluments cards had not been updated & maintained Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 84.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Law Commission of Sri Lanka

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

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

Part 1: 96.00

Register of Risk was not maintained up to date basis. 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. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 81.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Department of National Zoological Gardens

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

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

Part 1: 87.00

Register of Risk was not maintained up to date basis. Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulation 134(3). The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 92.00

Actions had not been taken to properly transfer the officers who had completed the maximum service period.

Sri Lanka Air Force

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

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

Part 1: 90.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of National Botanical Gardens

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

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

Part 1: 86.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Action had not been taken as per F.R.571 in relation to dormant accounts. Necessary action had not been taken regarding foreign grants in terms of the provisions of the state Accounts Circular No 30/94 dated 20.04.1994. All money received as foreign grants had not been remitted to the official bank account of the Deputy Secretary of the Treasury.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Legal Affairs

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

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

Part 1: 99.00

Part 2 : 84.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable

Development Goals been had not been set. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.

Department of Pensions

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

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

Part 1: 91.00

Answers had not been sent to all the audit queries of the Auditor General within one month after receiving such audit queries There had been instances where internal audit queries had not been answered within a period of 1 month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 94.00

Department of Christian Religious Affairs

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

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

Part 1: 90.00

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 96.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Debt Conciliation Board

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

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

Part 1: 98.00

Register of Risk was not maintained up to date basis.

Part 2 : 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Public Enterprises

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

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

Part 1: 93.00

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. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 94.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department Of Social Services

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

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

Part 1: 95.00

Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests exceeding approved limits as per FR 371 were issued. The staff had been recruited/attached exceeding the approved limits

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of External Resources

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

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

Part 1: 96.00

Register of Risk was not maintained up to date basis. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task.

Part 2 : 93.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Official Languages

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

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

Part 1: 92.00

The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The ad hoc sub imprests issued as per F.R. 371 had not been settled within one month from the completion of the task. The imprest Reconciliation statement in which the approved imprest account balance is quarterly

compared with the treasury books had not been submitted to the Treasury operations Department before the due date. The provisions of paragraph 4 of the Asset Management Circular No. 06/2023 dated 24.08.2023 issued by the Ministry of Finance had not been followed.

Part 2 : 97.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Land Use Policy Planning

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

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

Part 1: 99.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 91.00

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. Recommendations indicated in theAuditor General's Report had not been implemented.

Department of Import and Export Control

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

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

Part 1: 99.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Department of Public Finance

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

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

Part 1: 97.00

Fixed Assets Module of the CIGAS Programme was not maintained up to date basis, in terms of Para 8.1 and 8.2 of the guidelines No 05/2023 dated 30.11.2023 issued by the Department of State Accounts.

Part 2 : 95.00

Recommendations indicated in theAuditor General's Report had not been implemented.

Department of State Accounts

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

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

Part 1: 97.00

A suitable liaison officer appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 96.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Project Management and Monitoring

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

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

Part 1: 100.00

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Office of the Registrar of the Supreme Court

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

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

Part 1: 96.00

Register of Risk was not maintained up to date basis. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 98.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of National Budget

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

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

Part 1: 96.00

The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Office of the Comptroller General

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

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

Part 1: 100.00

Part 2 : 97.00

Department of Development Finance

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

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

Part 1: 98.00

Expenditure had been incurred exceeding the authorized limits.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Fiscal Policy

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

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

Part 1: 98.00

Annual action plan had not been prepared.

Part 2 : 100.00

Department of Information Technology Management

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

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

Part 1: 99.00

Part 2 : 100.00

Department of Management Audit

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

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

Part 1: 100.00

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Department of Trade and Investment Policy

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

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

Part 1: 100.00

Part 2 : 99.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Department of Treasury Operations

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

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

Part 1: 100.00

Part 2 : 100.00

District Secretariats

District Secretariat, Mulativu

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

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

Part 1: 68.00

Fixed Assets Register had not been updated and maintained Register of Losses was not maintained up to date basis. Register of Gun Licenses was not maintained up to date basis. Register of issuing of explosives was not maintained up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Unauthorized encroachments was not maintained up to date basis. 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. 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. There had been instances where internal audit queries had not been answered within a period of 1 month. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Monthly Reconciliation Statements had not been submitted to the Treasury as per the F.R.427(2). Annual Performance Report had not been tabled in Parliament under the prescribed procedure.

Part 2 : 78.00

District Coordinating Committee meetings had not been held monthly. Divisional Secretaries meetings convened by the District Secretary had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Performance aims had not been submitted by the due date. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. District Land Utilization Committee meetings had not been held at least once in each quarter. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. All public officers had not submitted their declarations of assets and

liabilities. District Environmental Committee had not been convened at least once in two months.

District Secretariat, Vavuniya

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

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

Part 1: 90.00

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 internal audit queries had not been answered within a period of 1 month. A suitable liaison officer had not been appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer were not sent to the Comptroller General's Office in terms of Paragraph 13 of the previously mentioned circular. condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 64.00

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had failed to identify 05 core services to be fulfilled by the institution in keeping with circular no. 2/2018 of the Ministry of Internal Affairs Targets had not been specified for the services identified. A methodology had not been formulated to measure the achievement of the identified service targets. Performance aims had not been submitted by the due date. Achievement of the identified indicator was less than 24%. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months.

District Secretariat, Monaragala

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

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

Part 1: 73.00

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 internal audit queries had not been answered within a period of 1 month. At least 04 Audit and Management Committee

meetings had not been held per year. At least the minimum number of Audit and Management Committee meetings had not been held by all the Divisional Secretariats under the District Secretariat. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. Revenues collected on behalf of other Accounting Officers had not been remitted to the relevant institutes within prescribed periods. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 85.00

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

District Secretariat, Anuradhapura

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

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

Part 1: 82.00

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. There had been instances where internal audit queries had not been answered within a period of 1 month. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. The balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the treasury books had not been submitted to the Treasury operations Department before the due date.

Part 2 : 77.00

District Coordinating Committee meetings had not been held monthly. Divisional Secretaries meetings convened by the District Secretary had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Hambanthota

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

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

Part 1: 75.50

Fixed Assets Register had not been updated and maintained Register on Unauthorized encroachments was not maintained 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 internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Limitations imposed by Parliament with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers.

Part 2 : 83.50

District Coordinating Committee meetings had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Recommendations indicated in theAuditor General's Report had not been implemented. District Environmental Committee had not been convened at least once in two months. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

District Secretariat, Colombo

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

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

Part 1: 90.50

Register of Debtors was not maintained up to date basis. Documents to confirm ownership of all vehicles were not in possession. 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 emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers.

Part 2 : 69.00

District Coordinating Committee meetings had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable

opinion. Targets had not been specified for the services identified. A methodology had not been formulated to measure the achievement of the identified service targets. Performance aims had not been submitted by the due date. Achievement of the identified indicator was less than 24%. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. District Land Utilization Committee meetings had not been held at least once in each quarter. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

District Secretariat, Matara

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

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

Part 1: 82.00

Register on Risks was not maintained 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 internal audit queries had not been answered within a period of 1 month. The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.

Part 2 : 79.00

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. A website had not been created or maintained to provide information about the institute to the public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months. Compensation Committee on damages caused by wild elephants and other wild animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated

17.11.2016. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Kalutara

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

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

Part 1: 81.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. 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. There had been instances where internal audit queries had not been answered within a period of 1 month. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days.

Part 2 : 81.50

District Coordinating Committee meetings had not been held monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. District Land Utilization Committee meetings had not been held at least once in each quarter. Recommendations indicated in theAuditor General's Report had not been implemented. District Environmental Committee had not been convened at least once in two months. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Nuwara Eliya

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

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

Part 1: 77.00

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. 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 internal audit queries had not been answered within a period of 1 month. At least the minimum number of Audit and Management Committee meetings had not been held by all the Divisional Secretariats under the District Secretariat. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 85.50

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018, as amended by Public Administrative Circular No. 02/2018(1) dated 30.11.2023 was not available. 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. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months. Compensation Committee on damages caused by wild elephants and other wild animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated 17.11.2016.

District Secretariat, Puttalam

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

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

Part 1: 77.50

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 internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) At least 04 Audit and Management Committee meetings had not been held per year. At least the minimum number of Audit and Management Committee meetings had not been held by all the Divisional Secretariats under the District Secretariat. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey in accordance with F.R. 756 (6) within the time frame mentioned in paragraph 11.3 of Part 1 of Public Finance Circular No. 01/2020 dated 28.08.2020. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers.

Part 2 : 86.00

District Coordinating Committee meetings had not been held monthly. 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. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Performance aims had not been submitted by the due date. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

District Secretariat, Polonnaruwa

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

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

Part 1: 90.00

Fixed Assets Register had not been updated and maintained Replies had not been received to all audit queries raised by 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. The emblem of the state had not been painted on all pool vehicles. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 77.50

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Performance aims had not been submitted by the due date. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Mannar

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

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

Part 1: 85.50

Fixed Assets Register had not been updated and maintained Register on counterfoil books had not been maintained on up to date basis. Register on Risks was not maintained up to date basis. 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. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Action was not taken with regard to expired deposits in terms of financial regulation 571. All the staff members had not been assigned with their responsibilities in writing. Consequent to the utilization of provisions

allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 83.00

District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Achievement of the identified indicator was less than 24%. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Gampaha

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

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

Part 1: 83.00

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 internal audit queries had not been answered within a period of 1 month. At least the minimum number of Audit and Management Committee meetings had not been held by all the Divisional Secretariats under the District Secretariat. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. The balance in the cash book at the end of the year under review, were not remitted on time to the Treasury Operations Department as per the TOD circular.

Part 2 : 86.00

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District Land Utilization Committee meetings had not been held at least once in each quarter. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. District Environmental Committee had not been convened at least once in two months. Compensation Committee on damages caused by wild elephants and other wild

animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated 17.11.2016.

District Secretariat, Jaffna

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

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

Part 1: 80.00

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. 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 internal audit queries had not been answered within a period of 1 month. At least the minimum number of Audit and Management Committee meetings had not been held by all the Divisional Secretariats under the District Secretariat. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. 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 balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers. The staff related updated information in the institution had not been forwarded to the Department of Management Services within one month at the end of each quarter as per the Management services circular number 04/2017 dated 2017.09.20.

Part 2 : 90.50

District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. District Environmental Committee had not been convened at least once in two months. Compensation Committee on damages caused by wild elephants and other wild animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated 17.11.2016. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date. The annual report to the

Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

District Secretariat, Kegalle

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

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

Part 1: 82.00

Fixed Assets Register had not been updated and maintained Register of Debtors was not maintained up to date basis. Register on issuance of long term licenses was not maintained 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 internal audit queries had not been answered within a period of 1 month. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. 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 balances in arrears exceeding 1 year had not been settled. Ad hoc interim imprests issued as per FR 371 were not settled within a period of 10 days.

Part 2 : 90.00

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Actions had not been taken to properly transfer the officers who had completed the maximum service period. Compensation Committee on damages caused by wild elephants and other wild animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated 17.11.2016. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

District Secretariat, Ratnapura

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

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

Part 1: 92.00

Register of Losses was not maintained up to date basis. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a

period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.

Part 2 : 80.50

District Fertilizer Coordinating Committee had not been convened monthly. District Price Regulation Committee meetings had not been held monthly. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District Environmental Committee had not been convened at least once in two months.

District Secretariat, Batticaloa

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

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

Part 1: 88.00

Register on issuance of long term licenses was not maintained up to date basis. Register on Risks was not maintained 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.

Part 2 : 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The necessary action had not been taken to recover the loss caused to the Government by the officers as per Financial Regulation 156 (1). Surcharges ordered to pay as per FR 119 had not been recovered.

District Secretariat, Ampara

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

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

Part 1: 92.00

There had been instances where internal audit queries had not been answered within a period of 1 month. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) 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 balances in arrears exceeding 1 year had not been settled.

Part 2 : 82.00

District Coordinating Committee meetings had not been held monthly. Divisional Secretaries meetings convened by the District Secretary had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Achievement of the identified indicator was less than 24%. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months.

District Secretariat, Badulla

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

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

Part 1: 92.50

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers.

Part 2 : 81.50

District Coordinating Committee meetings had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had failed to identify 05 core services to be fulfilled by the institution in keeping with circular no. 2/2018 of the Ministry of Internal

Affairs Targets had not been specified for the services identified. District Land Utilization Committee meetings had not been held at least once in each quarter.

District Secretariat, Kilinochchi

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

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

Part 1: 88.00

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 internal audit queries had not been answered within a period of 1 month. 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 balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

District Housing Committee had not been convened monthly. District Price Regulation Committee meetings had not been held monthly. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. Actions had not been taken to properly transfer the officers who had completed the maximum service period.

District Secretariat, Trincomalee

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

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

Part 1: 96.00

Register on Unauthorized encroachments was not maintained up to date basis. Register on issuance of long term licenses was not maintained up to date basis. Register on Risks was not maintained up to date basis. condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 79.50

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. District Price Regulation Committee

meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. A methodology had not been formulated to measure the achievement of the identified service targets. Achievement of the identified indicator was less than 24%. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. In terms of Sri Lanka Disaster Management Act bearing No.13 of 2005, Disaster Management Committee meetings had not been held. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Actions had not been taken to properly transfer the officers who had completed the maximum service period. District Environmental Committee had not been convened at least once in two months. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

District Secretariat, Galle

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

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

Part 1: 86.50

Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Debtors was not maintained up to date basis. Annual action plan had not been prepared. Annual procurement plan had not been prepared. The emblem of the state had not been painted on all pool vehicles. Log books on all vehicles were not maintained on up to date basis. The balances in arrears exceeding 1 year had not been settled. Action was not taken with regard to expired deposits in terms of financial regulation 571. Staff had been attached/recruited exceeding the approved limit except for the attached Development Officers. All the staff members had not been assigned with their responsibilities in writing. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 91.50

District Coordinating Committee meetings had not been held monthly. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. District and Divisional Narcotic Prevention Committee had not been held once in each quarter. Compensation Committee on damages caused by wild elephants and other wild animals had not been held as per the instructions of circular No.SDW/3/3/16-2016 of Ministry of Sustainable Development and Wild Life dated 17.11.2016.

District Secretariat, Kandy

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

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

Part 1: 95.00

Petty Cash Register was not maintained up to date basis. Information about purchases of assets and disposals relating to year 2018 had not been submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017 of 26.06.2017. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.

Part 2 : 90.50

Divisional Secretaries meetings convened by the District Secretary had not been held monthly. District Agricultural Committee meetings had not been held in terms of the Irrigation Ordinance bearing No. 32 of 1946. District Housing Committee had not been convened monthly. " District Fertilizer Coordinating Committee had not been convened monthly." District Price Regulation Committee meetings had not been held monthly. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

District Secretariat, Matale

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

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

Part 1: 94.00

Register of Bail was not maintained up to date basis. Register of Vehicles had not been maintained on up to date basis. Register on Expenditure Utilization was not maintained up to date basis. Register on Risks was not maintained up to date basis. The emblem of the state had not been painted on all pool vehicles. condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 91.50

District Fertilizer Coordinating Committee had not been convened monthly. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

District Secretariat, Kurunegala

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

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

Part 1: 98.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 96.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The project proposals identified at the rural level by all Divisional Secretaries covering relevant areas as per the instructions set out in the Finance, Economic Stabilization and National Policy Ministry's "Decentralized Budget Programme 2024" circular No. MF/02/2023 dated 29.12.2023, had not been submitted for the approval of the Department of National Planning by the District Secretary prior to the prescribed date.

Provincial Council Funds

Eastern Provincial Council

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

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

Part 1: 61.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. It had been informed that the Auditor General does not agree with the audit plan. There had been instances where internal audit queries issued with regard to the financial statements of the Provincial Council had not been answered within one month. Copies of Internal Audit reports of the Provincial Council had not been submitted to the Auditor General. As per Provincial Financial Regulations, Bank reconciliation statements on account of all bank accounts belonging to provincial fund had not been prepared, certified and submitted for audit on the due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per the rules of the provincial council. Replies had not been received to all audit queries raised by the Auditor General with regard to the financial statements of the Provincial Council Fund by the due date. 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. No Audit and Management Committee meetings been conducted covering all Ministries/Departments and other institutions of the Provincial Council. Fixed Assets Register had not been updated and maintained Debit register had not been updated and maintained The directives issued by the Committee on Public Accounts had not been implemented.

Southern Provincial Council

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

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

Part 1: 76.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Reports containing the decisions of Provincial Public Accounts Committee had not been presented to the Provincial Council on time. 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. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. Imprest balances had been held for more than a year.

North Central Provincial Council

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

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

Part 1: 79.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Proposals in relation to recurrent and capital work imposed by the Finance Commission had not been submitted within due dates. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. Buildings 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. 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. Imprest balances had been held for more than a year.

Central Provincial Council

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

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

Part 1: 87.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts.

Uva Provincial Council

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

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

Part 1: 89.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial

statements for the year in review. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules.

North Western Provincial Council

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

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

Part 1: 90.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Performance report for the year under review had not been submitted to the provincial council within the time stipulated.

Sabaragamuwa Provincial Council

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

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

Part 1: 90.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. Imprest balances had been held for more than a year.

Western Provincial Council

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

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

Part 1: 91.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. The opening balances had not been submitted correctly. Imprest balances had been held for more than a year.

Northern Provincial Council

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

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

Part 1: 95.00

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review.

Special Spending Units, Ministries, and Departments of the Provincial Councils (*According to Provinces*)

Northern Province

Northern Provincial Department of Sports

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

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

Part 1: 95.00

The Leave Register had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued.

Part 2 : 64.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Irrigation

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

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

Part 1: 89.00

The Fixed Assets Register had not been maintained on up to date basis. Documents to confirm ownership of all vehicles were not in possession. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 78.50

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Agriculture

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

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

Part 1: 88.00

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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Animal production & Health

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

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

Part 1: 91.00

The Fixed Assets Register had not been maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules.

Part 2 : 83.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Road Development

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

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

Part 1: 96.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 83.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Northern Provincial Department of Buildings

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

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

Part 1: 99.00

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.

Part 2 : 82.00

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 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Northern Provincial Department of Local Government

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

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

Part 1: 97.50

The Fixed Assets Register had not been maintained on up to date basis. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Industries

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

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

Part 1: 99.00

Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 85.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Governor's Secretariat

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

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

Part 1: 95.00

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. The required number of Audit and Management Committee meetings had not been held per year. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 89.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Health Services

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

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

Part 1: 93.00

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. 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 balances in arrears exceeding 1 year had not been settled.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Education

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

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

Part 1: 95.00

Register of Internal Audit queries was not maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.

Part 2 : 91.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Indigenous Medicine

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

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

Part 1: 96.00

Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules.

Part 2 : 91.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Council Secretariat

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

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

Part 1: 96.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

Northern Provincial Department of Land Administration

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

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

Part 1: 99.00

Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Northern Provincial Department of Social Services

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

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

Part 1: 96.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Northern Provincial Ministry of Education, Cultural Affairs, Sports and Youth Affairs

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

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

Part 1: 97.00

Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Northern Provincial Department of Revenue

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

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

Part 1: 100.00

Part 2 : 92.00

Northern Provincial Co-operative Employees Commission

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

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

Part 1: 98.00

Annual action plan had not been prepared.

Part 2 : 94.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Rural Development

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

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

Part 1: 100.00

Part 2 : 94.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Ministry of Finance and Planning, Local Government and Lands

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

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

Part 1: 100.00

Part 2 : 95.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Northern Provincial Department of Co-operative Development

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Department of Probation & Child Care Services

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Ministry of Health, Indigenous Medicine, Probation and Child Care Services

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

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

Part 1: 98.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 97.00

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

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Provincial Ministry of Women's Affairs

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

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

Part 1: 98.00

The Fixed Assets Register had not been maintained on up to date basis.

Part 2 : 98.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.

Northern Provincial Ministry of Agriculture

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

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

Part 1: 97.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 100.00

Northern Provincial Department of Motor Traffic

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

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

Part 1: 100.00

Part 2 : 98.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Northern Provincial Office of the Chief Secretary

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 100.00

Northern Provincial Office of the Deputy Chief Secretary (Engineering)

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

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

Part 1: 100.00

Part 2 : 99.00

Northern Provincial Office of the Deputy Chief Secretary (Finance)

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 100.00

Northern Provincial Office of the Deputy Chief Secretary (Planning)

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

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

Part 1: 100.00

Part 2 : 100.00

Northern Provincial Public Service Commission

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

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

Part 1: 100.00

Part 2 : 100.00

North Central Province

North Central Provincial Industrial Development Department

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

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

Part 1: 75.00

The Appropriation Account for the relevant year had not been submitted within the due date. The Leave Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. Annual action plan had not been prepared. Annual imprest application had not been submitted by the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 54.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Management Development and Training Unit

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

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

Part 1: 83.50

The Appropriation Account for the relevant year had not been submitted within the due date. The Advance Accounts of Provincial officers had not been submitted within the due dates. Reconciliation statement for deposits had not been submitted within the due dates. Audit Query Register had not been maintained on up to date basis. Register of Internal Audit queries was not maintained on up to date basis. 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. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 48.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

North Central Provincial Agriculture Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.50

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 66.00

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. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Health Services Department

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

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

Part 1: 83.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 58.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Chief Ministry

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

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

Part 1: 79.50

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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 72.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Co-operative Development Department

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

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

Part 1: 82.00

The Appropriation Account for the relevant year had not been submitted within the due date. Register on cheques and money orders received was not maintained on up to date basis. 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. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 70.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Irrigation Department

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

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

Part 1: 84.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a 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. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 69.00

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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Local Government Department

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

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

Part 1: 78.00

Stock Register on consumable goods had not been maintained on up to date basis. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. Documents to confirm ownership of all vehicles were not in possession. 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

instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 77.00

All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Council Secretariat

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

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

Part 1: 98.00

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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 59.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Land Commissioner Department

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

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

Part 1: 84.50

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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 75.00

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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Office of the Governor

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

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

Part 1: 86.50

Audit Query Register had not been maintained on up to date basis. Register of Internal Audit queries was not maintained on up to date basis. Ad hoc Sub Imprests (advance) Register had not been maintained on up to date basis. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The required number of Audit and Management Committee meetings had not been held per year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 75.00

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Ministry of Transport, Sports and Youth Affairs, Co-operative, Trade and Food and Industrial Development

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

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

Part 1: 80.00

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. Annual action plan had not been prepared. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure.

Part 2 : 82.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Rural Development Department

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

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

Part 1: 80.50

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 83.00

All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Ministry of Lands, Irrigation, Road Development, Rural Development, Housing, and Women Affairs

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

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

Part 1: 74.00

The Fixed Assets Register had not been maintained on up to date basis. 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. Annual action

plan had not been prepared. Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure.

Part 2 : 90.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Department of Treasury

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

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

Part 1: 88.50

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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The required number of Audit and Management Committee meetings had not been held per year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Time analysis had not been prepared on the outstanding debtor balances. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 76.00

The targets to be reached to achieve the identified sustainable goals had not been decided. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Cultural Affairs Department

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

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

Part 1: 97.00

Audit Query Register had not been maintained on up to date basis. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

North Central Provincial Public Service Commission

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

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

Part 1: 95.00

The Fixed Assets Register had not been maintained on up to date basis. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 70.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Probation & Childcare Services Department

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

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

Part 1: 91.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Log books on all vehicles were not maintained on up to date basis. 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. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 78.00

All officers had not submitted their declarations of assets and liabilities. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Sports Department

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

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

Part 1: 92.00

Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 77.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Chief Secretary's Office

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

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

Part 1: 88.50

Register of Internal Audit queries was not maintained on up to date basis. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Time analysis had not been prepared on the outstanding debtor balances. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 82.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Engineering Department

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

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

Part 1: 87.50

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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. There had been instances where answering audit queries had been delayed 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. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 86.50

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Animal Production & Health Department

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

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

Part 1: 85.00

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. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 91.00

Performance agreements covering the entire staff had not been drafted or entered. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Education Department

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

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

Part 1: 83.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 93.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Ministry of Agriculture and Fisheries

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

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

Part 1: 91.00

Log books on all vehicles were not maintained on up to date basis. 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. The required number of Audit and Management Committee meetings had not been held per year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Ayurveda Department

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

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

Part 1: 94.50

Personal emoluments register / personal emoluments cards were not maintained up to date basis. 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. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 83.50

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Co-operative Employees Commission

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

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

Part 1: 89.00

Register of Internal Audit queries was not maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure.

Part 2 : 92.00

Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Planning & Operational Department

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

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

Part 1: 96.00

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. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 88.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set.

North Central Provincial Revenue Department

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

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

Part 1: 96.00

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. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 88.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set.

North Central Provincial Ministry of Health, Indigenous Medicine, Social Welfare, Probation and Child Care Services, Environment, and Provincial Council Affairs

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

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

Part 1: 97.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 88.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Social Services Department

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

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

Part 1: 98.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 94.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Provincial Internal Audit Department

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

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

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 99.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Uva Province

Uva Provincial Education Department

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

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

Part 1: 55.00

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. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. The balance in the cash book at the end of the year under review, were not remitted on time to the Provincial Treasury by due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 74.00

All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by

the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Agriculture Department

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

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

Part 1: 71.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. There had been instances where answering audit queries had been delayed for more than one month. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The revenue that was collected had not been reimbursed in terms of respective provisions. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 66.00

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/

client charter by the institution. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Department of Animal Production & Health

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

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

Part 1: 62.00

Register of Internal Audit queries was not maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities. 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. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 77.00

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. The indicators to measure the progress of implementation of Sustainable Development 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. 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. Performance agreements covering

the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Ministry of Finance & Planning, Law & Peace, Education, Land, Local Government, Power & Energy, Construction & Rural Infrastructure Development

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

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

Part 1: 80.00

Register of Internal Audit queries was not maintained on up to date basis. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 74.00

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. The indicators to measure the progress of implementation of Sustainable Development 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. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Uva Provincial Ministry of Agriculture, Irrigation, Animal Production & Freshwater Fisheries

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

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

Part 1: 84.50

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Time analysis had not been prepared on the outstanding debtor balances. The revenue that was collected had not been reimbursed in terms of respective provisions. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 80.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Health Department

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

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

Part 1: 79.00

Personal emoluments register / personal emoluments cards were not maintained up to date basis. 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. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 88.00

All officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Land Commissioner Department

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

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

Part 1: 97.00

Register on cheques and money orders received was not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 74.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Irrigation Department

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

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

Part 1: 89.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Documents to confirm ownership of all vehicles were not in possession. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 83.00

Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Industrial Development Department

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

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

Part 1: 90.00

Log books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Revenue Commissioner Department

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

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

Part 1: 96.00

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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date.

Part 2 : 82.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Uva Provincial Social Services Department

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

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

Part 1: 91.00

Register on cheques and money orders received was not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities

granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Ayurveda Department

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

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

Part 1: 93.00

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Deputy Chief Secretary's Office (Planning)

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

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

Part 1: 94.00

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. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Office of the Deputy Chief Secretary (Finance)

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

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

Part 1: 100.00

Part 2 : 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

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

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

Part 1: 96.00

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with.

Part 2 : 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Uva Provincial Office of the Deputy Chief Secretary (Engineering Services)

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

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

Part 1: 92.00

Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Expenditure had been incurred exceeding the authorized limits. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 93.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Council Secretariat

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

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

Part 1: 97.00

Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 88.50

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Public Service Commission

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

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

Part 1: 95.00

Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Probation & Childcare Department

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

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

Part 1: 97.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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.

Part 2 : 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Department of Internal Audit

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

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

Part 1: 100.00

Part 2 : 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Office of the Deputy Chief Secretary (Administration)

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

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

Part 1: 99.00

Part 2 : 90.00

All officers had not submitted their declarations of assets and liabilities. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Office of the Deputy Chief Secretary (Personnel & Training)

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

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

Part 1: 98.00

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Governor's Office

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

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

Part 1: 97.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 94.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Co-operative Employees Commission

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

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

Part 1: 99.00

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Local Government Department

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

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

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Uva Provincial Ministry of Road Development, Housing, Water Supply, Estate Infrastructure, Cooperative & Tamil Medium Education

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

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

Part 1: 94.00

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. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with.

Part 2 : 100.00

Uva Provincial Road Development Department

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

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

Part 1: 98.00

No proper communication within the institution had been done regarding the delegation of financial Authorities. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date.

Part 2 : 96.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

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

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

Part 1: 95.50

Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 100.00

Uva Provincial Co-operative Department

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

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

Part 1: 96.00

Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis.

Part 2 : 100.00

Southern Province

Southern Provincial Chief Ministry

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

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

Part 1: 88.00

The Leave Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 65.00

Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

Southern Provincial Education Department

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

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

Part 1: 79.50

The Leave Register had not been maintained on up to date basis. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 83.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented.

Southern Provincial Animal Production & Health Department

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

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

Part 1: 88.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Health Department

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

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

Part 1: 73.00

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries

had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 93.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Ministry of Education, Land & Land Development, Highways & Information

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

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

Part 1: 90.50

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been instances where answering audit queries had been delayed 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. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 76.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Southern Provincial Agriculture Department

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

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

Part 1: 91.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 76.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial office of the Deputy Chief Secretary (Engineering Services)

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

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

Part 1: 93.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 79.00

All officers had not submitted their declarations of assets and liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

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

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

Part 1: 88.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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.

Part 2 : 85.00

Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Office of the Chief Secretary

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

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

Part 1: 79.00

Register of Internal Audit queries was not maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. Documents to confirm ownership of all vehicles were not in possession. 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, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations

were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Local Government Department

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

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

Part 1: 90.00

There had been instances where answering audit queries had been delayed for more than one month. Expenditure had been incurred exceeding the authorized limits. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 86.00

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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Ayurveda Department

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

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

Part 1: 91.50

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. Documents to confirm ownership of all vehicles were not in possession. Bank reconciliation statements had not been prepared, certified and submitted for audit on the

due date. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Industrial Development Department

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

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

Part 1: 83.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Limitations imposed by the Provincial Council with regard to the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Irrigation Department

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

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

Part 1: 88.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved

limits as per provincial financial regulations were issued. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Time analysis had not been prepared on the outstanding debtor balances. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Ministry of Fisheries

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

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

Part 1: 88.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Planning Secretariat

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

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

Part 1: 89.00

Register on Loses had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll

software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 94.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Land Commissioner Department

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

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

Part 1: 94.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 93.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Council Secretariat

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

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

Part 1: 94.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Office of the Governor

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

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

Part 1: 98.00

Annual imprest application had not been submitted by the due date.

Part 2 : 90.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Southern Provincial Co-operative Development Department

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

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

Part 1: 96.00

Annual action plan had not been prepared. Documents to confirm ownership of all vehicles were not in possession. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 93.00

All officers had not submitted their declarations of assets and liabilities. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Department of Motor Traffic

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

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

Part 1: 100.00

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Public Service Commission

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

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

Part 1: 99.00

Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Ministry of Agriculture, Irrigation ,Agrarian Development, , Water Supply & Drainage, Food Supply & Distribution, Trade & Cooperative Development

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

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

Part 1: 94.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Log books on all vehicles were not maintained on up to date basis. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 100.00

Southern Provincial Probation & Social Welfare Department

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Revenue Department

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

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

Part 1: 99.00

Part 2 : 97.00

Southern Provincial Internal Audit Department

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

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

Part 1: 97.00

Register of Internal Audit queries was not maintained on up to date basis.

Part 2 : 100.00

Eastern Province

Eastern Provincial Council Secretariat

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

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

Part 1: 59.50

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. Register of Internal Audit queries was not maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balance in the cash book at the end of the year under review, were not remitted on time to the Provincial Treasury by due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed 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. Time analysis had not been prepared on the outstanding debtor balances. The balances in arrears exceeding 1 year had not been settled. The revenue that was collected had not been reimbursed in terms of respective provisions. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 41.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution.

Eastern Provincial Department of Education

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

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

Part 1: 60.50

The Fixed Assets Register had not been maintained on up to date basis. Register of Internal Audit queries was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. The differences disclosed by the imprest reconciliation statement had not been identified and no action had been taken to rectify them. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed 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. Limitations imposed by the Provincial Council with regard to

the respective purpose of the advance had not been complied with. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 62.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Eastern Provincial Department of Internal Audit

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

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

Part 1: 79.00

The Fixed Assets Register had not been maintained on up to date basis. Register of Internal Audit queries was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual action plan had not been prepared. Annual imprest application had not been submitted by the due date. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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 instances where no actions had been taken as per the provisions in Provincial Financial regulations 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. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 48.00

The necessary action had not been taken to recover the loss caused to the Government or

Provincial Council by the officers. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution.

Eastern Provincial Governor's Secretariat

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

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

Part 1: 87.00

Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Documents to confirm ownership of all vehicles were not in possession. 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 answering audit queries had been delayed for more than one month.

Part 2 : 54.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution.

Eastern Provincial Deputy Chief Secretary's Office (Personnel and Training)

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

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

Part 1: 89.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 53.00

All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. 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. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Public Service Commission

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

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

Part 1: 92.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 51.50

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Deputy Chief Secretary's Office (Finance)

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

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

Part 1: 91.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 55.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution.

Eastern Provincial Office of the Chief Secretary

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

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

Part 1: 80.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Log books on all vehicles were not maintained on up to date basis. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 68.50

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented.

Eastern Provincial Department of Sports

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

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

Part 1: 83.50

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. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 70.00

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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Rural Industries

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

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

Part 1: 86.50

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 68.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented.

Eastern Provincial Department of Cultural Affairs

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

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

Part 1: 77.50

The Advance Accounts of Provincial officers had not been submitted within the due dates. Reconciliation statement for deposits had not been submitted within the due dates. 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. Register on counterfoil books had not been maintained on up to date basis. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 79.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Office of the Deputy Chief Secretary (Administration)

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

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

Part 1: 92.00

The Fixed Assets Register had not been maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 66.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Eastern Provincial Chief Ministry

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

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

Part 1: 85.00

The Fixed Assets Register had not been maintained on up to date basis. Annual imprest application had not been submitted by the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Documents to confirm ownership of all vehicles were not in possession. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 74.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Road Development

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

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

Part 1: 81.50

Register of Internal Audit queries was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 78.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Ministry of Education, Information Technology Education, Pre-school Education, Sports, Cultural Affairs, Rehabilitation and Resettlement, and Skills and Manpower

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

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

Part 1: 89.00

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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 72.00

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. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Department of Local Government

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

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

Part 1: 93.00

Register of Internal Audit queries was not maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 69.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Eastern Provincial Department of Animal Production

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

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

Part 1: 89.00

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. There had been instances where answering audit queries had been delayed for more than one month. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Indigenous Medicine

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

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

Part 1: 89.00

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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month. All the staff members had not been assigned with their responsibilities in writing. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 83.00

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Social Services

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

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

Part 1: 89.50

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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 84.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. A human resource plan drafted in keeping with the provisions of public administration Circular No

02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Ministry of Health

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

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

Part 1: 85.00

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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 90.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Health Service

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

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

Part 1: 87.00

The Advance Accounts of Provincial officers had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 89.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. 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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Co-operative Development

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

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

Part 1: 93.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The balances in arrears exceeding 1 year had not been settled. All the staff members had not been assigned with their responsibilities in writing. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 84.00

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Probation & Childcare Services

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

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

Part 1: 88.00

The Fixed Assets Register had not been maintained on up to date basis. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where answering audit queries had been delayed 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.

Part 2 : 91.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Ministry of Agriculture, Land and Land Administration, Animal Production and Health, Fisheries, Cooperative Development, and Food Supply and Distribution

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

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

Part 1: 93.00

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. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Deputy Chief Secretary's Office (Planning)

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

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

Part 1: 96.00

Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The imprest Reconciliation statement in which the approved imprest account balance is quarterly compared with the Provincial treasury books had not been submitted to the provincial Treasury before the due date.

Part 2 : 85.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Rural Development

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

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

Part 1: 91.00

The Fixed Assets Register had not been 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Log books on all vehicles were not maintained on up to date basis. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 92.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)

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

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

Part 1: 98.00

Annual action plan had not been prepared.

Part 2 : 85.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not

been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Motor Traffic

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 85.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Department of Irrigation

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

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

Part 1: 92.00

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. 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. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued.

Part 2 : 93.00

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Ministry of Road Development, Irrigation, Motor Traffic & Transport, Buildings & Construction, Housing, Rural Electrification and Water Supply

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

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

Part 1: 98.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 88.00

A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Land Administration

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

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

Part 1: 97.50

The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Agriculture

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

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

Part 1: 98.00

The Fixed Assets Register had not been maintained on up to date basis.

Part 2 : 93.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Department of Buildings

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

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

Part 1: 96.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Province

Western Provincial Ministry Of Agriculture, Land, Irrigation, Fisheries, Animal Production & Health and Agrarian Development

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

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

Part 1: 76.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. 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. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 73.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Animal Production & Health Department

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

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

Part 1: 78.00

The Fixed Assets Register had not been maintained on up to date basis. 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. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 80.00

The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Health Services Department

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

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

Part 1: 72.00

Register on Loses had not been maintained on up to date basis. 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been

instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Irrigation Department

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

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

Part 1: 95.00

The Fixed Assets Register had not been maintained on up to date basis. Log books on all vehicles were not maintained on up to date basis. 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.

Part 2 : 74.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Ayurveda Department

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

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

Part 1: 85.00

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. It is

observed that there had been instances where internal audit queries had not been replied within a period of a month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Social Services Department

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

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

Part 1: 89.00

The Leave Register had not been maintained on up to date basis. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Agriculture Department

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

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

Part 1: 89.00

The Fixed Assets Register had not been maintained on up to date basis. Ad hoc Sub Imprests (advance) Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Industrial Department

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

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

Part 1: 85.00

The Fixed Assets Register had not been maintained on up to date basis. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed 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. Time analysis had not been prepared on the outstanding debtor balances. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 93.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Chief Secretary's Office

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

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

Part 1: 95.00

The Fixed Assets Register had not been maintained on up to date basis. 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 balances in arrears exceeding 1 year had not been settled.

Part 2 : 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Co-operative Development Department

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

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

Part 1: 89.00

The Fixed Assets Register had not been maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where answering audit queries had been delayed 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.

Part 2 : 93.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Land Commissioner Department

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

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

Part 1: 92.00

The Fixed Assets Register had not been maintained on up to date basis. Annual action plan had not been prepared. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

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

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

Part 1: 88.00

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. It is observed that there had been instances where internal audit queries had not been replied within a period of a 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 answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Education Department

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

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

Part 1: 94.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

A website had not been created or maintained to provide information about the institute to the public. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Housing Department

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

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

Part 1: 100.00

Part 2 : 84.00

Western Provincial Ministry of Education, Cultural & Arts, Sports and Youth Affairs

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

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

Part 1: 93.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 92.00

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

audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Probation & Childcare Services Department

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

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

Part 1: 85.00

The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 100.00

Western Provincial Co-operatives Employees Commission

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

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

Part 1: 92.00

The Fixed Assets Register had not been maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year.

Part 2 : 94.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

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

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

Part 1: 97.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 91.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Local Government Department

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

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

Part 1: 95.00

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 balance in the cash book at the end of the year under review, were not remitted on time to the Provincial Treasury by due date. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Engineering Bureau

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

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

Part 1: 98.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Governor's Secretariat

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

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

Part 1: 99.00

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Business Names Registrar Department

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

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

Part 1: 98.50

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Council Secretariat

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

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

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for

some expenditure items were saved totally.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Motor Traffic Department

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

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

Part 1: 98.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Public Service Commission

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

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

Part 1: 98.00

The balances in arrears exceeding 1 year had not been settled.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Ministry of 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

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

Part 1: 99.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Revenue Department

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

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

Part 1: 100.00

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Rural Development Department

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

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

Part 1: 100.00

Part 2 : 97.00

Central Province

Central Provincial Health Services Department

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

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

Part 1: 72.00

Annual imprest application had not been submitted by the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 62.00

All officers had not submitted their declarations of assets and liabilities. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Sports Department

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

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

Part 1: 95.00

Audit Query Register had not been maintained on up to date basis. Expenditure had been incurred exceeding the authorized limits. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 44.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development 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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Office of the Governor

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

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

Part 1: 85.00

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the

utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 77.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Ayurveda Department

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

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

Part 1: 80.00

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. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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 no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 83.00

All officers had not submitted their declarations of assets and liabilities. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

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

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

Part 1: 85.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Engineering Services Department

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

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

Part 1: 87.00

Audit Query Register had not been maintained on up to date basis. Documents to confirm ownership of all vehicles were not in possession. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. The revenue that was collected had not been reimbursed in terms of respective provisions. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 91.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Ministry of Road Development, Transport, Electricity & Energy, Housing & Construction

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

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

Part 1: 85.00

Register of Internal Audit queries was not maintained on up to date basis. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 93.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Local Government Department

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

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

Part 1: 93.00

Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. The balance in the cash book at the end of the year under review, were not remitted on time to the Provincial Treasury by due date. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in theAuditor General's Report had not been implemented.

Central Provincial Trade, Commerce & Tourism Department

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

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

Part 1: 97.00

Documents to confirm ownership of all vehicles were not in possession. 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 84.00

A website had not been created or maintained to provide information about the institute to the public. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Animal Production and Health Department

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

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

Part 1: 89.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Revenue Department

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

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

Part 1: 97.00

Reconciliation statement for deposits had not been submitted within the due dates. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis.

Part 2 : 87.00

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Cultural Affairs Department

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

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

Part 1: 97.00

The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.

Part 2 : 88.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Audit Department

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

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

Part 1: 100.00

Part 2 : 86.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to

Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Co-operative Development Department

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

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

Part 1: 100.00

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Education Department

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

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

Part 1: 92.00

There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Land Department

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

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

Part 1: 96.00

Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Documents to confirm ownership of all vehicles were not in possession. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 92.00

Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Public Service Commission

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

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

Part 1: 98.00

Reconciliation statement for deposits had not been submitted within the due dates. Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 90.00

Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Chief Ministry and Ministry of Finance and Planning, Law and Order, Local Government and Provincial Administration, Manpower, Education and Cultural Affairs, Tourism, Land, Trade and Commerce, Food Supplies and Distribution, Investment Coordination and portfolio which are not taken under any other Ministry

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 91.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Office of the Chief Secretary and Deputy Chief Secretary - Engineering Services

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

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

Part 1: 97.00

The Fixed Assets Register had not been maintained on up to date basis. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 93.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Office of the Deputy Chief Secretary (Administration)

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

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

Part 1: 96.00

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Social Welfare, Probation & Childcare Services Department

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

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

Part 1: 98.00

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.

Part 2 : 94.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Transport Department

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

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

Part 1: 97.00

Reconciliation statement for deposits had not been submitted within the due dates. The revenue that was collected had not been reimbursed in terms of respective provisions.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Agriculture Department

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

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

Part 1: 99.00

Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Council Secretariat

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

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

Part 1: 99.00

Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Irrigation Department

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Ministry of Agriculture, Minor Irrigation, Animal Production and Development, Agrarian Development, Inland Fisheries, Hindu Culture, Tamil Education and Estate Infrastructure

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

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

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Office of the Deputy Chief Secretary (Planning & Progress Control)

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

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

Part 1: 99.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Rural Development Department

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

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

Part 1: 100.00

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Textile Department

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

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

Part 1: 99.00

Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Housing Department

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Ministry of Youth Affairs, Women, Rural Development & Co-operative Development and Industries

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Office of the Deputy Chief Secretary (Finance)

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Office of the Deputy Chief Secretary (Personnel and Training)

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

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

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Province

North Western Provincial Co-operative Development Department

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

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

Part 1: 87.00

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. 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, certified and submitted for audit on the due date. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Education Department

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

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

Part 1: 83.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Chief Ministry

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

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

Part 1: 86.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. There had been instances where answering audit queries had been delayed for more than one month. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 85.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Agriculture Department

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

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

Part 1: 89.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 85.00

The targets to be reached to achieve the identified sustainable goals had not been decided. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Ministry of Health, Indigenous Medicine, Probation & Child Care Services, Woman Affairs and Council Affairs

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

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

Part 1: 81.00

Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. 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. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. Documents to confirm ownership of all vehicles were not in possession. 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 answering audit queries had been delayed for more than one month. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 93.00

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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Animal Production & Health Department

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

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

Part 1: 85.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. There had been instances where answering audit queries had been delayed 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 90.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Ministry of Co-Operative Development & Trade, Land, Electricity & Energy, Sports & Youth Affairs, Cultural & Arts Affairs & Information Technology

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

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

Part 1: 85.00

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a 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 answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 91.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Governor's Office

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

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

Part 1: 96.50

Documents to confirm ownership of all vehicles were not in possession. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 82.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Health Services Department

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

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

Part 1: 86.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Irrigation Department

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

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

Part 1: 97.00

Documents to confirm ownership of all vehicles were not in possession. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Probation & Childcare Services Department

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

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

Part 1: 94.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 89.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Ayurveda Department

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

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Ministry of Agriculture, Irrigation, Fisheries, Animal Products & Health & Agrarian Development

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 90.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Council Secretariat

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Road Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 97.00

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. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations.

North Western Provincial Chief Secretary's Office

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The required number of Audit and Management Committee meetings had not been held per year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 98.00

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.

North Western Provincial Engineering Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Industrial Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Ministry of Road, Transport, Housing & Construction, Industrial & Rural Development

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Land Commissioner Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

Documents to confirm ownership of all vehicles were not in possession. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Social Services Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

No actions had been taken for the recommendations on excesses and shortages & other recommendations 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.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Local Government Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

Documents to confirm ownership of all vehicles were not in possession. Time analysis had not been prepared on the outstanding debtor balances. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 97.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Internal Audit Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Policy Making & Plan Implementation Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

Log books on all vehicles were not maintained on up to date basis.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Revenue Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Housing & Construction Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Public Service Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 100.00

North Western Provincial Rural Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

The Fixed Assets Register had not been maintained on up to date basis.

Part 2 : 100.00

Sabaragamuwa Province

Sabaragamuwa Provincial Ayurveda Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

Monthly account summaries had not been prepared and submitted to the Provincial Treasury Department before the due date. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. The required number of Audit and Management Committee meetings had not been held per year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The revenue that was collected had not been reimbursed in terms of respective provisions. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 51.00

All officers had not submitted their declarations of assets and liabilities. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The

directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three main performance indicators in relation to the functions of the institution. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Animal Production & Health Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.50

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 78.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Agriculture Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.50

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It is observed that there had been instances where internal audit queries had not been replied within a period of a 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. There had been instances where answering audit queries had been delayed for more than one month. The required number of Audit and Management Committee meetings had not been held per year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 80.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Chief Ministry

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. There had been instances where answering audit queries had been delayed 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.

Part 2 : 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in

theAuditor General's Report had not been implemented. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented.

Sabaragamuwa Provincial Health Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The Fixed Assets Register had not been maintained on up to date basis. Annual action plan had not been prepared. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where answering audit queries had been delayed 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. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 80.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Ministry of Road Development, Rural Infrastructure, Tourism and Youth Affairs

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

There had been instances where answering audit queries had been delayed 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.

Part 2 : 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Engineering Services)

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 80.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Council Secretariat

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 72.00

Performance agreements covering the entire staff had not been drafted or entered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Probation,Childcare & Social Services Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

Reconciliation statement for deposits had not been submitted within the due dates. Log

books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 83.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Education Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Ministry of Agriculture

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

Documents to confirm ownership of all vehicles were not in possession. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 79.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Co-operative Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.50

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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. Staff had been attached/recruited exceeding the approved limit. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 84.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Sabaragamuwa Provincial Ministry of Education, Information Technology and Cultural Affairs

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 93.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Land Commissioner Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Sports Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days.

Part 2 : 79.00

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Chief Secretary's Office

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Industrial Development Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 87.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

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

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

Reconciliation statement for deposits had not been submitted within the due dates. It is observed that there had been instances where internal audit queries had not been replied within a period of a month.

Part 2 : 88.00

Activities related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Local Government Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. 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. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. 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. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 93.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Public Service Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

It is observed that there had been instances where internal audit queries had not been

replied within a period of a month. 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. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 93.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month.

Part 2 : 100.00

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & Training)

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Part 2 : 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Governor's Office

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Co-operative Employees Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Revenue Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Staff had been attached/recruited exceeding the approved limit.

Part 2 : 98.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set.

Sabaragamuwa Provincial Internal Audit Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 100.00

Institutions established under the Provincial Council Statutes (*According to Provinces*)

Northern Province

Northern Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018.

Part 2 : 62.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Northern Province Tourism Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

Annual action plan had not been prepared.

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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Central Province

North Central Provincial Industrial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

Staff had been attached/recruited exceeding the approved limit. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Register of Internal Audit queries was not maintained on up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The required number of Audit and Management Committee meetings had not been held per year. The balances in arrears exceeding 1 year had not been settled. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 43.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Development Designs Machinery Agency

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

Staff had been attached/recruited exceeding the approved limit. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Register on counterfoil books had not been maintained on up to date basis. Annual Budget of the year under review had not been approved before the due date. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 46.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Road Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 70.00

No proper register had been maintained to record meetings of Director Board. Staff had been attached/recruited exceeding the approved limit. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Log books on all vehicles were not maintained on up to date basis. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Liabilities been made exceeding the balance remaining after the estimated expenditure was utilized during the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 54.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Central Provincial Early Childhood Education Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

There had been instances where answering audit queries had been delayed for more than one month. Register of Audit queries was not maintained up to date basis. Register of Internal Audit queries was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances

where internal audit queries had not been answered. Time analysis had not been prepared on the outstanding debtor balances.

Part 2 : 57.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

North Central Provincial Road Passenger Services Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The Financial Statements in respect of year in review had not been submitted on or before due date. Staff had been attached/recruited exceeding the approved limit. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The required number of Audit and Management Committee meetings had not been held per year. Expenditure had been incurred exceeding the authorized limits. Liabilities been made exceeding the balance remaining after the estimated expenditure was utilized during the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 88.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities.

Uva Province

Uva Provincial Road Passenger Services Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

Staff had been attached/recruited exceeding the approved limit. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. The Register on debtors was not maintained on up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Delegation of financial authority has not been adequately communicated within the institute Financial and administrative rules had not been prepared relating to the authority as per the statutes. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.

Part 2 : 84.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Province

Southern Provincial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Fixed assets register was not maintained up to date basis. The Register on debtors was not maintained on up to date basis. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. The balances in arrears exceeding 1 year had not been settled. Time analysis had not been prepared on the outstanding debtor balances. There had been balances on Suspense Accounts carried over a period of 3 months.

Part 2 : 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Road Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

There had been instances where answering audit queries had been delayed for more than one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 84.00

Performance agreements covering the entire staff had not been drafted or entered. 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. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Southern Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The Register on debtors was not maintained on up to date basis. There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.

Part 2 : 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers.

Southern Provincial Ruhunu Tourist Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. Documents to confirm ownership of all vehicles were not in possession. There had been instances where internal audit queries had not been answered.

Part 2 : 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Industrial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

Staff had been attached/recruited exceeding the approved limit. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Liabilities been made exceeding the balance remaining after the estimated expenditure was utilized during the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month.

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Southern Provincial Co-operative Employees Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Province

Eastern Provincial Pre School Education Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 61.00

The Financial Statements in respect of year in review had not been submitted on or before due date. Staff had been attached/recruited exceeding the approved limit. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Fixed assets register was not maintained up to date basis. Personal emoluments register / personal emoluments cards were not maintained up to date basis. Register of Losses had not been updated & maintained Ad hoc Sub Imprests (advance) Register had not been maintained on up to date basis. Annual Budget of the year under review had not been approved before the due date. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 57.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than

50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Register of Losses had not been updated & maintained Register on counterfoil books had not been maintained on up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual Budget of the year under review had not been approved before the due date. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Liabilities been made exceeding the balance remaining after the estimated expenditure was utilized during the year. Time analysis had not been prepared on the outstanding debtor balances. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month.

Part 2 : 60.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.

Eastern Provincial Co-operative Employees Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

Fixed assets register was not maintained 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. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 72.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eastern Provincial Housing Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

Fixed assets register was not maintained up to date basis. The Register on debtors was not maintained on up to date basis. Register of Losses had not been updated & maintained Annual action plan had not been prepared. Annual Budget of the year under review had not been approved before the due date.

Part 2 : 70.00

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. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Eastern Provincial Tourism Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

Staff had been attached/recruited exceeding the approved limit. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. The Register on debtors was not maintained on up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered.

Part 2 : 89.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Province

Western Provincial Agriculture Services Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. Register of Losses had not been updated & maintained Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual action plan had not been prepared. Annual procurement plan had not been prepared. There had been instances where internal audit queries had not been answered. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 42.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Waste Management Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 73.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the

Auditor General on regular basis. Personal emoluments register / personal emoluments cards were not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual action plan had not been prepared. Annual procurement plan had not been prepared. There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 48.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Tourist Board

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 70.00

There had been instances where answering audit queries had been delayed for more than 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 no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Fixed assets register was not maintained up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Expenditure had been incurred exceeding the authorized limits. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. There had been balances on Suspense Accounts carried over a period of 3 months. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. The revenue that was collected had not been reimbursed in terms of respective provisions. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 81.00

A human resource plan drafted in keeping with the provisions of public administration

Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities.

Western Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

There had been instances where answering audit queries had been delayed for more than one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Fixed assets register was not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 71.00

Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers.

Western Provincial Industrial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. 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. Fixed assets register was not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after

consulting the Auditor General. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued.

Part 2 : 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers.

Western Provincial Aesthetic Institute

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

There had been instances where answering audit queries had been delayed for more than one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 81.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Information Resources Development Institute

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 85.00

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Western Provincial Road Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

Staff had been attached/recruited exceeding the approved limit. 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 balances in arrears exceeding 1 year had not been settled.

Part 2 : 84.00

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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Western Provincial Economic Promotion Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

Financial and administrative rules had not been prepared relating to the authority as per the statutes. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Province

Central Provincial Regional Economic Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 65.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Fixed assets register was not maintained up to date basis. Personal emoluments register / personal emoluments cards were not maintained up to date basis. No proper delegation of financial authority had been done within the institution as per the provisions in Provincial Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual Budget of the year under review had not been approved before the due date. There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. Actions had not been initiated to table the Annual Performance Report in the Provincial Council under the prescribed procedure.

Part 2 : 68.00

Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Central Provincial Road Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

There had been instances where answering audit queries had been delayed for more than one month. 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. There had been instances where internal audit queries had not

been answered. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a month. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.

Part 2 : 79.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Transport Services Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

There had been instances where answering audit queries had been delayed for more than one month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Fixed assets register was not maintained up to date basis. Personal emoluments register / personal emoluments cards were not maintained up to date basis. The Register on debtors was not maintained on up to date basis. The Leave Register had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Central Provincial Co-operative Employees Commission

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 100.00

Part 2 : 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Province

North Western Provincial Early Childhood Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

There had been instances where answering audit queries had been delayed for more than one month. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Fixed assets register was not maintained up to date basis. The required number of Audit and Management Committee meetings had not been held per year.

Part 2 : 53.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Human Resources Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 70.00

There had been instances where answering audit queries had been delayed for more than one month. The meetings of the Board of Directors had not been held during the year under review. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. There had been instances where internal audit queries

had not been answered. The required number of Audit and Management Committee meetings had not been held per year. Expenditure had been incurred exceeding the authorized limits. The balances in arrears exceeding 1 year had not been settled. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 69.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Folk Arts Foundation

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

There had been instances where answering audit queries had been delayed for more than one month. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained Financial and administrative rules had not been prepared relating to the authority as per the statutes. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 63.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators

to measure the progress of implementation of Sustainable Development Goals been had not been set. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Regional Resources Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

Fixed assets register was not maintained up to date basis. The Register on debtors was not maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 82.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. All officers had not submitted their declarations of assets and liabilities.

North Western Provincial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

Fixed assets register was not maintained up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. The balances in arrears exceeding 1 year had not been settled. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 80.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Machinery Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Fixed assets register was not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 83.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Industrial Services Bureau

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

Staff had been attached/recruited exceeding the approved limit. No actions had been

taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where internal audit queries had not been answered. Expenditure had been incurred exceeding the authorized limits. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

North Western Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

Fixed assets register was not maintained up to date basis. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

North Western Provincial Environmental Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 98.00

Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.

Part 2 : 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Province

Pinnawala Iperanigama Theme Park

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 62.00

There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. No proper delegation of financial authority had been done within the institution as per the provisions in Provincial Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual action plan had not been prepared. Annual Budget of the year under review had not been approved before the due date. Annual procurement plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. An effective employee performance evaluation system had not been implemented for the year 2024.

Part 2 : 47.00

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three main performance indicators in relation to the functions of the institution. All officers had not submitted their declarations of assets and liabilities. The annual report

to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sabaragamuwa Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

Staff had been attached/recruited exceeding the approved limit. 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. Ad hoc Sub Imprests (advance) Register had not been maintained on up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Expenditure had been incurred exceeding the authorized limits. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 42.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities.

Sabaragamuwa Provincial Industrial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The Financial Statements in respect of year in review had not been submitted on or before due date. There had been instances where answering audit queries had been delayed for

more than one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Register on counterfoil books had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 69.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Machinery Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The Financial Statements in respect of year in review had not been submitted on or before due date. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Financial and administrative rules had not been prepared relating to the authority as per the statutes. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 81.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Sabaragamuwa Provincial Early Childhood Education Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. The balances in arrears exceeding 1 year had not been settled.

Part 2 : 95.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Local Government Authorities *(According to Districts)*

Anuradhapura District

Anuradhapura Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 70.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 92.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thalawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 45.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register of Losses had not been updated & 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 Street Lights was not maintained on up to date basis. Measurement registers 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit 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. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where the annual rents to be

charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 32.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nuwaragampalatha Central Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 58.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Inventory/ The Register on consumable goods was not maintained up to date basis. Register on counterfoil books had not been maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Employees' Debts Register had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Arrangements had not been made to invest excess balances on current accounts. 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 for the year in review.

Part 2 : 49.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of

training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thirappane Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 36.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping

with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Horowpothana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 63.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Register of Losses had not been updated & maintained Council Decision Register was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. 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. No warrants have been issued for collection of arrears on rates.

Part 2 : 51.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Rajanganaya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Register on counterfoil books had not been maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General

by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. The emblem of the state had not been painted on all pool vehicles. All annual lease properties of the council had not been given in full for the year in review. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 59.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mihinthale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 73.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Inventory/ The Register on consumable goods was not maintained up to date basis. Council Decision Register was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned

vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 51.00

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. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Rambewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 70.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of

Survey. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 for the year in review. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 54.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Palagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis.

Part 2 : 43.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Galenbindunuwewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 47.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. 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. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nuwaragampalatha East Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 61.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kahatagasdigeliya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. 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. Rents on properties given on annual tenders have not been collected fully.

Part 2 : 51.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress

of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Galnewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. The Register on compliance certificates was not maintained up to date basis. Register on Estimates had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. 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 emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 64.00

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ipologama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. 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. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 71.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kebithigollewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register for cheques, money orders,

etc. received were not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 76.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Medawachchiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. The Register on debtors was not maintained on up to date basis. Council Decision Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The relevant reports had not

been submitted to the Auditor General by the due date after conducting Board of Survey. 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. 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.

Part 2 : 83.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public.

Kekirawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 79.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Padaviya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 86.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act

Nochchiyagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Daily running charts and monthly summaries of running charts of

fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. 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.

Part 2 : 96.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act

Ampara District

Kalmunai Municipal council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 66.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register for cheques, money orders, etc. received were not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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 those who have not obtained required permit for business.

Part 2 : 72.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Staff had been attached/recruited exceeding the approved limit. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered.

Akkaraipattu Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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.

Part 2 : 80.00

There was no programme to collect electronic wastes seperately. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ampara Urban council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 62.00

Financial Statement for the year under review had not been submitted before 28

February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Replies had not been received to all audit queries raised by the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. 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. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. All annual lease properties of the council had not been given in full for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 40.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. All officers had not submitted their declarations of assets and liabilities. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Padiyathalawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 54.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The budget report had not been prepared for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 23.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been

decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Uhana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 60.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance

Circular No 02/2020 dated 28.08.2020. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 41.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Namaloya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on compliance certificates was not maintained up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Documents to confirm ownership of all vehicles were not in possession. All annual lease properties of the council had not been given in full for the year in 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.

Part 2 : 39.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Out of the training opportunities planned, the extent of

training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Damana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. The budget report had not been prepared for the year under review on the due date. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Replies had not been received to all audit queries raised by the Auditor General. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 50.50

Information about the achivements of the council had not been displayed. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. 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. Out of the training opportunities planned,

the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Karaitheevu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 59.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not

available. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Lahugala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on debtors was not maintained on up to date basis. Measurement registers 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. 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. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 60.00

A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A

human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mahaoya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 60.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. 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. Staff

had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dehiattakandiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. 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 surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 58.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no organized programme to direct plastic and polythene for recycling. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Navithanvely Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 61.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Akkaripattu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Measurement registers 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. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in

terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 67.00

A proper programme for waste disposal/ waste management had not been implemented. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Alayadivembu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. 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 legal action had been taken to those who have not obtained required permit for business.

Part 2 : 62.00

A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not

available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thirukkovil Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 63.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Register on counterfoil books had not been 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. Measurement registers was not maintained on up to date basis. The Inventory on roads 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 as per the relevant agreements to collect the outstanding rent.

Part 2 : 88.00

There was no programme to collect electronic wastes seperately. Staff had been

attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Ninthavur Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Measurement registers was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. Arrangements had not been made to invest excess balances on current accounts. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 75.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Pottuvil Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Arrangements had not been made to invest excess balances on current accounts.

Part 2 : 74.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. Surcharges ordered to pay had not been recovered.

Addalaichenai Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite

plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 80.00

There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Irakkamam Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. 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 those who have not obtained required permit for business.

Part 2 : 83.00

A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered.

Sammanthurai Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No warrants have been issued for collection of arrears on rates.

Part 2 : 80.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kalutara District

Kalutara Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No warrants have been issued for collection of arrears on rates. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 88.00

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Beruwala Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. There were assets that have not been acquired Daily running charts and monthly summaries of running charts of fleet of vehicles had not been

submitted for the Auditor General on regular basis. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 86.00

Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Horana Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 98.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. 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.

Panadura Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 97.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kalutara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 55.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Register of Losses had not been updated & maintained 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. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Employees' Debts Register had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. No warrants have been issued for collection of arrears on rates.

Part 2 : 66.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. Citizen/ client charter had not been prepared and exhibited 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or

entered. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Panadura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 66.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & 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 Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Deposits Register had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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.

Part 2 : 67.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Walallavita Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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.

Part 2 : 52.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Millaniya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained 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 compliance certificates was not maintained up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. Documents to confirm ownership of all vehicles were not in possession. The emblem of the state had not been painted on all pool vehicles. All annual lease properties of the council had not been given in full for the year in 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.

Part 2 : 66.50

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mathugama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been

maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. There had been instances where agreements are not completed on leases given on long term basis. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 88.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Palindanuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully.

Part 2 : 75.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Horana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 82.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. There was no programme to collect electronic wastes seperately. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Madurawela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. 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 for the year in 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.

Part 2 : 82.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Agalawatta Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main procurement plan had not been prepared as per the composite plan. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No warrants have been issued for collection of arrears on rates.

Part 2 : 85.00

There was no programme to collect electronic wastes seperately. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the

institution. 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. Staff had been attached/recruited exceeding the approved limit. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Beruwala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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.

Part 2 : 88.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Bandaragama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Rents on properties given on annual tenders have not been collected fully.

Part 2 : 92.00

There was no programme to collect electronic wastes seperately. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dodangoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 92.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Bulathsinghala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 98.00

There was no programme to collect electronic wastes seperately. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kegalle District

Kegalle Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 73.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Register of Losses had not been updated & maintained 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. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 54.00

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. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The directives/

recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ruwanwella Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 50.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Rambukkana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. All annual lease properties of the council had not been given in full for the year in review. There had been instances where some properties that are to be given on long term leases are not given so. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 64.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Citizen/ client charter had not been prepared and exhibited 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Bulathkohupitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The annual

action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 81.00

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. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit.

Warakapola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 77.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Staff had been attached/recruited exceeding the approved limit. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented.

Yatiyanthota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 88.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A garbage disposal plan was not prepared as per the national policies. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Galigamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. Daily running charts and monthly summaries of running

charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 85.00

Staff had been attached/recruited exceeding the approved limit.

Aranayake Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. 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 emblem of the state had not been painted on all pool vehicles. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 86.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kegalle Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Legal Cases had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not

been prepared at the beginning of the year after consulting the Auditor General. No warrants have been issued for collection of arrears on rates. There had been instances where some properties that are to be given on long term leases are not given so. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 91.00

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. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dehiovita Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 98.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling.

Mawanella Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 98.00

Deraniyagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 100.00

Kilinochchi District

Kareichchi Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Measurement registers 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. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 68.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Poonakary Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register on counterfoil books had not been 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. There were assets that have not been acquired 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 87.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pachchileipalli Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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 for the year in review.

Part 2 : 93.00

A garbage disposal plan was not prepared as per the national policies. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit.

Kurunegala District

Kurunegala Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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 Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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 for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully.

Part 2 : 78.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. 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 proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Citizen/ client charter had not been prepared and exhibited 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. Staff had been attached/recruited exceeding the approved limit. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kuliyapitiya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main corporate plan had not been prepared.

Part 2 : 82.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.

Pannala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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.

Part 2 : 57.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Nikaweratiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on counterfoil books had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 67.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of

performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Polgahawela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads 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. Deposits Register had not been maintained on up to date basis. Employees' Debts Register had not been maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured. There were assets that have not been acquired Arrangements had not been made to invest excess balances on current accounts. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 82.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the

Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Wariyapola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Register on Returns of Materials had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 75.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kuliyapitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not

been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 84.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Rideegama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No warrants have been issued for collection of arrears on rates.

Part 2 : 81.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme

to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Giribawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 81.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected.

Maho Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register for cheques, money orders, etc. received were not maintained up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 85.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Galgamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Inventory/ The Register on consumable goods was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There were assets that have not been acquired Documents to confirm ownership of all vehicles were not in possession. No warrants have been issued for collection of arrears on rates.

Part 2 : 89.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kobeigane Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Inventory/ The Register on consumable goods was not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 85.00

A website had not been created or maintained to provide information about the institute to the public. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Alawwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 91.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Bingiriya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third

passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured.

Part 2 : 90.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Narammala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. The security of all the assets had not been assured. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 95.00

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Udubaddawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 92.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Staff had been attached/recruited exceeding the approved limit.

Panduwasnuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured.

Part 2 : 93.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Polpithigama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not

been prepared as per the composite plan. The security of all the assets had not been assured. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 97.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ibbagamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 94.00

A proper programme for waste disposal/ waste management had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mawathagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on creditors was not maintained on up to date basis. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 100.00

Kurunegala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis.

Part 2 : 100.00

Colombo District

Colombo Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 47.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 39.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils

Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. Access to peruse the bylaws had not been provided for the Public. Citizen/ client charter had not been prepared and exhibited 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. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dehiwala Mount Lavinia Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. Register on counterfoil books had not been 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. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Register on Estimates had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. The security of all the assets had not been

assured. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. 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 for the year in review. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 38.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sri Jayawardenepura Kotte Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

Financial Statement for the year under review had not been submitted before 28

February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. No Procurement Plan had been approved for the year under review on the due date. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 80.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Moratuwa Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 89.00

Kaduwela Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Replies had not been received to all audit queries raised by the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 100.00

Maharagama Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 56.00

Information with regard to information officer /officiors (appeal officer) had not been

displyed to the public. Information about the achivements of the council had not been displayed. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Boralesgamuwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. There were assets that have not been acquired Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 84.00

A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kolonnawa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 70.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A proper programme for waste disposal/ waste management had not been implemented. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Seethawakapura Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. Replies had not been received to all audit queries raised by the Auditor General. 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 are revealed by the findings of Bank Reconciliation Statements &

should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kesbewa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 97.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act

Homagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. The Inventory on roads was not maintained on up to date basis. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8

months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 97.00

Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kotikawaththa-Mulleriyawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 96.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 96.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Seethawaka Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Part 2 : 97.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Gampaha District

Negombo Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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 emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 93.00

The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Gampaha Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 93.00

A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Minuwangoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register on counterfoil books had not been maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. The main procurement plan had not been prepared as per the composite plan. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 those who have not obtained required permit for business.

Part 2 : 83.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A proper programme for waste disposal/ waste management had not been implemented. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved

limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Katunayaka Seeduwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Part 2 : 70.00

A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act

Wattala Mabola Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured.

Part 2 : 86.00

A proper programme for waste disposal/ waste management had not been implemented. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Ja-Ela Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 89.00

Garbage is collected on unsorted basis. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Peliyagoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 94.00

There was no programme to collect electronic wastes seperately. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Katana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register for cheques, money orders, etc. received were not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Employees' Debts Register had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 71.00

The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Divulapitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Four Audit and Management Committee meetings had not been held per year.

Part 2 : 70.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section

272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Wattala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Returns of Materials had not been maintained on up to date basis. The security of all the assets had not been assured. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 75.00

There was no programme to collect electronic wastes seperately. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mahara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. There were assets that have not been acquired 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 84.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ja-Ela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. The security of all the assets had not been assured. There were assets that have not been acquired The emblem of the state had not been painted on all pool vehicles. No warrants have been issued for collection of arrears on rates.

Part 2 : 88.00

A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kelaniya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some 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.

Part 2 : 88.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Minuwangoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 97.00

There was no programme to collect electronic wastes seperately. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Biyagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 94.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Mirigama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured.

Part 2 : 94.00

All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dompe Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Part 2 : 99.00

Staff had been attached/recruited exceeding the approved limit.

Attanagalla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 98.00

The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Gampaha Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The security of all the assets had not been assured. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 100.00

Galle District

Galle Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Replies had not been received to all audit queries raised by the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 for the year in review.

Part 2 : 41.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Hikkaduwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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 roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 49.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ambalangoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 70.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Rajgama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 55.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing

Salary register and control accounts. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The budget report had not been prepared for the year under review on the due date. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 24.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Neluwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register of Losses had not been updated & maintained 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. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on

regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 30.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Baddegama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Council Decision Register was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 37.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. Performance agreements covering the entire staff had not been drafted or entered. 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. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Niyagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Arrangements had not been made to invest excess balances on current accounts. No warrants have been issued for collection of arrears on rates.

Part 2 : 45.50

Information about the achivements of the council had not been displayed. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thawalama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 39.50

Information about the achivements of the council had not been displayed. 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. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three

performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Akmeemana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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 roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in 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.

Part 2 : 50.00

The targets to be reached to achieve the identified sustainable goals had not been decided. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ambalangoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 65.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. 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 for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 58.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. Performance agreements covering the entire staff had not been drafted or entered. Staff had been

attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Yakkalamulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on debtors was not maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. 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 as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 53.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Balapitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 52.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Bentota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 54.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Habaraduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank

reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 55.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Elpitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The budget report had not been prepared for the year under review on the due date. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 64.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from

the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Imaduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 72.00

The targets to be reached to achieve the identified sustainable goals had not been decided. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities

granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nagoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. The Register on debtors was not maintained on up to date basis. Council Decision Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. There were assets that have not been acquired No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 84.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Bope-Poddala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. There were assets that have not been acquired Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 66.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Karandeniya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 85.00

Welivitiya Divithura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020.

Part 2 : 87.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Trincomalee District

Trincomalee Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Register on counterfoil books had not been maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 50.50

Information about the achivements of the council had not been displayed. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the

Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kinniya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 66.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Measurement registers 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The security of all the assets had not been assured. There were assets that have not been acquired 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 emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. No warrants have been issued for collection of arrears on rates. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 43.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage

disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Verugal Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 63.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Inventory on roads 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of

the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 some properties that are to be given on long term leases are not given so.

Part 2 : 46.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kinniya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. 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 as per the relevant agreements to collect the outstanding rent.

Part 2 : 42.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to

recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Trincomalee Town & Gravets Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 65.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 49.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect

electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. 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. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Thambalagamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained Measurement registers 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. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 59.00

The indicators to measure the progress of implementation of Sustainable Development

Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Muthur Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained Measurement registers 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 first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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 those who have not obtained required permit for business.

Part 2 : 63.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. A human resource plan drafted in keeping with the provisions of public

administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Gomarankadawala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There were assets that have not been acquired All annual lease properties of the council had not been given in full for the year in review. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 63.50

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Morawewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 77.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. A proper programme for waste disposal/ waste management had not been implemented. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kanthale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on building applications was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis.

Part 2 : 70.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Padavi Sripura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Copies of

internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There were assets that have not been acquired Documents to confirm ownership of all vehicles were not in possession. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 80.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kuchchaweli Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 87.00

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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The appropriate authority had

not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Seruvila Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 92.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The directives issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nuwara Eliya District

Nuwara Eliya Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register of Losses had not been updated & 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 88.00

A website had not been created or maintained to provide information about the institute to the public. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Hatton Dickoya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 28.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training

opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Talawakele - Lindula Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 73.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 46.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places

and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Agarapatana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 54.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register on counterfoil books had not been maintained on up to date basis. Council Decision Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. 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. 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 for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 28.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. 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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Walapane Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 53.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Audit queries/ Internal Audit queries was not maintained 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. Measurement registers was not maintained on up to date basis. The Inventory on roads 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. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in 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.

Part 2 : 30.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nuwara Eliya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved

for the year under review on the due date. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Part 2 : 63.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Maskeliya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 66.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Kotagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 71.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Norwood Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

Register on Metal and Gravel had not been maintained on up to date basis. No

Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured.

Part 2 : 76.00

The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ambagamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Four Audit and Management Committee meetings had not been held per year. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 85.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The targets to be reached to achieve the identified sustainable goals had not been decided. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya

Sabha Act Performance agreements covering the entire staff had not been drafted or entered. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kotmale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 96.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Hanguranketha Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Rents on properties given on annual tenders have not been collected fully.

Part 2 : 96.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Puttalam District

Puttalam Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 65.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 50.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Chilaw Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 97.00

A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Anamaduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main procurement plan had not been prepared as per the composite plan. The budget report had not been prepared for the year under review on the due date. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. There were assets that have not been acquired 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. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 78.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kalpitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on counterfoil books had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 75.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Wanathavillluwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 62.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nawagaththegama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. All annual lease properties of the council had not been given in full for the year in review.

Part 2 : 80.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Chilaw Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. There were assets that have not been acquired

Part 2 : 79.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an

opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Karuwalagaswewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Part 2 : 87.00

A website had not been created or maintained to provide information about the institute to the public. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Arachchikattuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Rents on properties given on annual

tenders have not been collected fully. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 85.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. The directives issued by the Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Wennappuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations.

Part 2 : 91.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Puttalam Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Register on Metal and Gravel had not been maintained on up to date basis. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. 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.

Part 2 : 94.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nattandiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 95.00

The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Polonnaruwa District

Polonnaruwa Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 63.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 69.00

There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Hingurakgoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 44.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 43.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been

displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Elahera Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 62.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. 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. No legal action had been taken as per the relevant agreements to collect the outstanding

rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 46.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dimbulagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in

terms of Financial Regulations. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 50.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Polonnaruwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 61.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the

Mayor/Chairman and other officers after being decided by the Council. Delegation of financial authority has not been adequately communicated within the institute The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 62.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Welikanda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared

after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 58.00

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 website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Lankapura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in review. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 65.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Madirigiriya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. 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.

Part 2 : 96.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Badulla District

Bandarawela Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 58.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Measurement registers 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. Deposits Register had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. Replies had not been received to all audit queries raised by the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 49.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No

02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Badulla Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Measurement registers 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. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. There were assets that have not been acquired Documents to confirm ownership of all vehicles were not in possession. No warrants have been issued for collection of arrears on rates. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 52.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had

not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Haputale Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No warrants have been issued for collection of arrears on rates. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 63.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kandaketiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 73.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 47.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Soranathota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been

prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. All annual lease properties of the council had not been given in full for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 46.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Ridimaliyadda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. The main corporate plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured.

Part 2 : 44.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Meegahakivula Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 56.00

The indicators to measure the progress of implementation of Sustainable Development

Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Haliela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 69.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of

training opportunities granted, was less than 50%. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented.

Ella Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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 emblem of the state had not been painted on all pool vehicles. 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 recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 76.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Uva Parnagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 65.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Badulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had

not been maintained on up to date basis. The main corporate plan had not been prepared. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. All annual lease properties of the council had not been given in full for the year in review.

Part 2 : 62.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Haldummulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 79.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mahiyangana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 72.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Lunugala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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 those who have not obtained required permit for business.

Part 2 : 80.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Passara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by

the Board of surveys. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 91.00

Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Haputale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The emblem of the state had not been painted on all pool vehicles. No warrants have been issued for collection of arrears on rates. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 90.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Bandarawela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year.

Part 2 : 96.00

Garbage is collected on unsorted basis. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling.

Welimada Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 97.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit.

Batticaloa District

Batticaloa Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & 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. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute No Procurement Plan had been approved for the year under review on the due date. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 79.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eravur Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained 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. Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per

the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 89.00

There was no organized programme to direct plastic and polythene for recycling. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Kattankudy Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations.

Part 2 : 97.00

There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eravur Pattu Pradeshiya Sabha - Chenkalady

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Documents to confirm ownership of all vehicles were not in possession. 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 are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 58.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Koralaipattu Pradeshiya Sabha - Valaichchenai

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register of Losses had not been updated & maintained The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The budget report had not been prepared for the year under review on the due date. No Procurement Plan had been approved for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Documents to confirm ownership of all vehicles were not in possession. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Rents on properties given on annual tenders have not been collected fully. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 54.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Koralaipattu North Pradeshiya Sabha - Vaharai

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Inventory on roads 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. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 those who have not obtained required permit for business.

Part 2 : 67.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators

to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Manmunai South and Eruwilpattu Pradeshiya Sabha - Kaluthawalai

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Arrangements had not been made to invest excess balances on current accounts. 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 some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 66.50

There was no designated officer, tasked with the responsibility of furnishing information pertaining to the organization. Information about the achivements of the council had not been displayed. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Koralaipattu West Pradeshiya Sabha - Oddamaavadi

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated

28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 85.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Porathivupattu Pradeshiya Sabha - Vellavely

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register of Losses had not been updated & 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. Register on Estimates had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The budget report had not been prepared for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 84.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A proper programme for waste disposal/ waste management had not been implemented. Citizen/ client charter had not been prepared and exhibited 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. All officers had not submitted their declarations of assets and liabilities.

Manmunai South West Pradeshiya Sabha - Kokkadichcholai

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 94.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. No warrants have been issued for collection of arrears on rates.

Part 2 : 84.00

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. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Manmunai West (Vavunativu) Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained 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. Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on

the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 94.00

There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. Surcharges ordered to pay had not been recovered.

Manmunaipattu Pradeshiya Sabha - Arayampathy

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 99.00

Staff had been attached/recruited exceeding the approved limit.

Mannar District

Mannar Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 82.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Manthai West Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 70.00

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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Musali Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not

maintained up to date basis. Register of Audit queries/ Internal Audit queries was not maintained 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 85.00

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. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nanattan Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been

prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 89.00

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. Garbage is collected on unsorted basis. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mannar Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 91.00

A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kandy District

Kandy Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 82.00

Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Kadugannawa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Condemned vehicles had not been disposed of within a

period of less than 8 months after condemning.

Part 2 : 52.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nawalapitiya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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. Register on Metal and Gravel had not been maintained on up to date basis. No Procurement Plan had been approved for the year under review on the due date. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 69.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Gampola Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 75.00

A proper programme for waste disposal/ waste management had not been implemented. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit.

Wattegama Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The security of all the assets had not been assured. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 75.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators

to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Udunuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 75.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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 for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 69.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives issued by the Committee on Public Accounts had not been implemented. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Akurana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. 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 for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 64.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Yatinuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 62.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its

functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Kandy Four Gravets and Gangawata Korale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No warrants have been issued for collection of arrears on rates.

Part 2 : 78.50

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Surcharges ordered to pay had not been recovered.

Ududumbara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Four Audit and Management Committee meetings had not been held per year. There were assets that have not been acquired Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on

all pool vehicles. Arrangements had not been made to invest excess balances on current accounts.

Part 2 : 77.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Udapalatha Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 75.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit.

Pasbage Korale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Collection of revenue from the billed revenue for the year under review remained at a lower level. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 92.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Pathahewaheta Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 87.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Thumpane Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. No Procurement Plan had been approved for the year under review on the due date. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 91.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/ waste management had not been implemented. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Gangaihala Korale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. All annual lease properties of the council had not been given in full for the year in 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 97.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Harispaththuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had

not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The budget report had not been prepared 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.

Part 2 : 93.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented.

Minipe Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 96.00

There was no organized programme to direct plastic and polythene for recycling. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Pujapitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. No Procurement Plan had been approved for the year under review on the due date. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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.

Part 2 : 92.00

A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available.

Pathadumbara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register on Returns of Materials had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. 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. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 96.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kundasale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 100.00

Medadumbara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 97.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.

Part 2 : 100.00

Panwila Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 99.00

There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 99.00

A proper programme for waste disposal/ waste management had not been implemented.

Matara District

Matara Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Arrangements had not been made to invest excess balances on current accounts. Rents on properties given on annual tenders have not been collected fully. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 82.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Weligama Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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.

Part 2 : 47.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Weligama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 60.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not

maintained up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 44.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The directives issued by the Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and

Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Devinuvara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 69.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. 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 for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 39.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When

by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Dikwella Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 64.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired 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 emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 48.50

Information about the achivements of the council had not been displayed. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Athuraliya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. 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, certified and submitted for audit on the due date. 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 for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 48.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been

set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kamburupitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Rents on properties given on annual tenders have not been collected fully.

Part 2 : 47.00

There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thihagoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Arrangements had not been made to invest excess balances on current accounts. 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 for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 57.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The institution had not identified three

performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kirinda Puhulwella Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on counterfoil books had not been maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 58.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Akuressa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 63.00

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Mulatiyana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. All annual lease properties of the council had not been given in full for the year in review.

Part 2 : 65.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. 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. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Hakmana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 79.00

There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pitabaddara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 81.00

A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pasgoda Pradeshiya Sabha - Urubokka

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 78.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils

Ordinance / Section 126 of the Pradeshiya Sabha Act The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Matara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 87.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kotapola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. 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 Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three

months. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured.

Part 2 : 89.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Malimbada Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Inventory on roads was not maintained on up to date basis. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired The emblem of the state had not been painted on all pool vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in review.

Part 2 : 94.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Matale District

Dambulla Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. No Procurement Plan had been approved for the year under review on the due date. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 52.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Surcharges ordered to pay had not been recovered.

Matale Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 63.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Staff had been attached/recruited exceeding the approved limit.

Laggala Pallegama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of

the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 50.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Wilgamuwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 61.00

A website had not been created or maintained to provide information about the institute to

the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ambangangakorale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. All annual lease properties of the council had not been given in full for the year in review. There had been instances where some properties that are to be given on long term leases are not given so.

Part 2 : 75.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to

Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pallepola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Inventory on roads was not maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. The emblem of the state had not been painted on all pool vehicles. Arrangements had not been made to invest excess balances on current accounts. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 77.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Rathtota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. The Inventory on roads was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. All annual lease properties of the council had not been given in full for the year in 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.

Part 2 : 78.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Access to peruse the bylaws had not been provided for the Public. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers.

Yatawatta Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Four Audit and Management Committee meetings had not been held per year. All annual lease properties of the council had not been given in full for the year in 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. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 80.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section

157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ukuwela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The security of all the assets had not been assured. The emblem of the state had not been painted on all pool vehicles.

Part 2 : 90.00

Staff had been attached/recruited exceeding the approved limit.

Dambulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Four Audit and Management Committee meetings had not been held per year. 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 92.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. 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. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Naula Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. There had been instances where internal audit queries had not been answered. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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 for the year in 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.

Part 2 : 94.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Matale Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured. 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 emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review

remained at a lower level.

Part 2 : 97.00

Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Galewela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. There were assets that have not been acquired No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 96.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected.

Mullathivu District

Maritimepattu Pradeshiya Sabha - Kareithureipaththu

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained Measurement registers 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. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 57.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Thunukkai Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Audit queries/ Internal Audit queries was not maintained 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession.

Part 2 : 58.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission

for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pudukkuduirippu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 78.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. 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. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 58.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Manthai East Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

Part 2 : 59.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Monaragala District

Wellawaya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 43.50

Information about the achivements of the council had not been displayed. There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution,

had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Buttala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Council Decision Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. Replies had not been received to all audit queries raised by the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Arrangements had not been made to invest excess balances on current accounts. 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 those who have not obtained required permit for business.

Part 2 : 44.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain

environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. Surcharges ordered to pay had not been recovered.

Badalkumbura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired 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. All annual lease properties of the council had not been given in full for the year in review. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 38.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to 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 website had not been created or maintained to provide information about the institute to the public. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A proper programme for waste disposal/

waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Kataragama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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. Rents on properties given on annual tenders have not been collected fully. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 53.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Thanamalwila Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts.

Part 2 : 45.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The institution had failed to identify the sustainable development goals applicable to its scope. The

targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Medagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 86.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 those who have not obtained required permit for business.

Part 2 : 44.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Madulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained Measurement registers was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. The main corporate plan had not been prepared. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 57.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Siyambalanduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 67.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. 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. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Bibila Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The expenditure limits had not been delegated to the

Mayor/Chairman and other officers after being decided by the Council. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. 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 recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 76.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Monaragala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 those who have not obtained required permit for business.

Part 2 : 80.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Jaffna District

Jaffna Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 60.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. Register of Losses had not been updated & maintained The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. There had been instances where internal audit queries had not been answered. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. 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. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. 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 for the year in review. There had been instances where some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 61.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Valvettiturai Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register of Losses had not been updated & maintained The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. 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 some properties that are to be given on long term leases are not given so. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 86.00

There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit.

Chavakachcheri Urban Coucil

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. No Procurement Plan had 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. There had been instances where some 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 the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 81.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Pointpedro Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 87.00

A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. Staff had been attached/recruited exceeding the approved limit.

Delft Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 74.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. 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 as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 74.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kayts Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date

basis. The Inventory on roads was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. No Procurement Plan had 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.

Part 2 : 70.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Velanai Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained up to date basis. The Register on Street Lights was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 76.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Karainagar Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. No Procurement Plan had 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. All annual lease properties of the council had not been given in full for the year in review.

Part 2 : 77.00

Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Nallur Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 86.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Pointpedro Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. No Procurement Plan had been approved for the year under review on the due date. No warrants have been issued for collection of arrears on rates.

Part 2 : 87.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Valiakamam South Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been

prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 91.00

Valiakamam West Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. No warrants have been issued for collection of arrears on rates.

Part 2 : 90.00

Staff had been attached/recruited exceeding the approved limit.

Valikamam North Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had 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.

Part 2 : 91.00

Valikamam South West Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 89.00

There was no programme to collect electronic wastes seperately. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Chavakachcheri Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 90.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 93.00

Staff had been attached/recruited exceeding the approved limit.

Valiakamam East Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified

opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had 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.

Part 2 : 99.00

The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Vadamarachchi South West Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 95.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The main procurement plan had not been prepared as per the composite plan.

Part 2 : 99.00

There was no organized programme to direct plastic and polythene for recycling.

Ratnapura District

Ratnapura Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 83.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 83.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.

Embilipitiya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as

per the composite plan. The security of all the assets had not been assured. 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. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 59.00

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 garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Balangoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

Financial Statement for the year under review had not been submitted before 28 February. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. The main corporate plan had not been prepared. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured.

Part 2 : 89.00

Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kahawatta Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 68.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained 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. Measurement registers 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. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No warrants have been issued for collection of arrears on rates. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 41.00

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. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology

had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Eheliyagoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Collection of revenue from the billed revenue for the year under review remained at a lower level. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 49.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Kalawana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 51.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Embilipititya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date

basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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.

Part 2 : 59.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Weligepola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained

on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Arrangements had not been made to invest excess balances on current accounts. No warrants have been issued for collection of arrears on rates.

Part 2 : 57.00

A proper programme for waste disposal/ waste management had not been implemented. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Balangoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 64.00

A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Godakawela Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 55.00

A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kolonna Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 81.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Estimates had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. All annual lease properties of the council had not been given in full for the year in 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.

Part 2 : 62.00

No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. 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. The directives/ recommendations issued by the Provincial Committee on Public Accounts had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Kuruvita Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and

building was not maintained. Fixed assets register was not maintained up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 65.00

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. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Ayagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. The security of all the assets had not been assured. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 66.50

Information about the achivements of the council had not been displayed. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. Surcharges ordered to pay had not been recovered. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Nivithigala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 89.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 64.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Pelmadulla Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register on Metal and Gravel had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute The main procurement plan had not been prepared as per the composite plan. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations.

Part 2 : 69.00

The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Ratnapura Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. All annual lease properties of the council had not been given in full for the year in 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. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 81.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Access to peruse the bylaws had not been provided for the Public. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Imbulpe Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. The security of all the assets had not been assured. There were assets that have not been acquired No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken as per the relevant agreements to collect the outstanding rent. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 87.50

Information about the achivements of the council had not been displayed. There was no programme to collect electronic wastes seperately. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. 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. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Vavuniya District

Vavuniya Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 72.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Council Decision Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. The first, the second and the third passwords of the software system was not changed every three months. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There were assets that have not been acquired No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 61.00

The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Vavuniya South Sinhala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 76.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Fixed assets register was not maintained 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. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Legal Cases had not been maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. The emblem of the state had not been painted on all pool vehicles. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 53.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Venkalacheddikulam Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 77.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The main corporate plan had not been prepared. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had not been obtained. The main procurement plan had not been prepared as per the composite plan. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. There had been instances where some properties that are to be given on long term leases are not given so. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 64.00

The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act The activities that should be carried out by the council in terms of the previously mentioned by-laws had not been included in the Annual Action Plan. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Vavuniya South Tamil Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The first, the second and the third passwords of the software system was not changed every three months. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. There were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The emblem of the state had not been painted on all pool vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business.

Part 2 : 72.00

There was no programme to collect electronic wastes seperately. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Vavuniya North Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 88.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. Updated Register on contracts was not maintained. The Inventory on roads was not maintained on up to date basis. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent.

Part 2 : 68.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Garbage is collected on unsorted basis. There was no programme to collect electronic wastes seperately. A proper programme for waste disposal/ waste management had not been implemented. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Hambanthota District

Hambanthota Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 80.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. Register on Metal and Gravel had not been maintained on up to date basis. Relevant reconciliation statements had not been prepared after balancing Salary register and control accounts. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. There had been instances where internal audit queries had not been answered. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken as per the relevant agreements to collect the outstanding rent. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected.

Part 2 : 66.00

A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Tangalle Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 87.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Copies of internal audit reports were not submitted to the Auditor General in terms of Financial Regulations. Four Audit and Management Committee meetings had not been held per year. The relevant reports had not been submitted to the Auditor General by the due date after conducting Board of Survey. 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.

Part 2 : 60.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Tangalle Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 71.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all

vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. 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 for the year in review.

Part 2 : 49.00

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. Information about the achivements of the council had not been displayed. 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. The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Access to peruse the bylaws had not been provided for the Public. 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. Staff had been attached/recruited exceeding the approved limit. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Beliatta Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 67.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Audit queries/ Internal Audit queries was not maintained up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Inventory/ The Register on consumable goods was not maintained up to date basis. Register of Losses had not been updated & maintained Register on counterfoil books had not been maintained on up to date basis. Measurement registers was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Returns of Materials had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The expenditure limits had not been delegated to the Mayor/Chairman and other officers after being decided by the Council. Annual Action Plan had not been prepared based on the Corporate Plan and approval of the Council had

not been obtained. No Procurement Plan had been approved for the year under review on the due date. Replies had not been received to all audit queries raised by the Auditor General. The security of all the assets had not been assured. No actions had been taken for the recommendations on excesses and shortages & other recommendations 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. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where the annual rents to be charged from the properties that were rented out for long period had not been collected. No surveys had been conducted to recover potential business tax or trade permit tax.

Part 2 : 70.50

Information with regard to information officer /officiors (appeal officer) had not been displyed to the public. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Katuwana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 82.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on contracts was not maintained. Register for cheques, money orders, etc. received were not maintained up to date basis. The Register on compliance certificates was not maintained up to date basis. The annual action plan had not been prepared in terms of the Paragraph 13 of the Public Finance Circular No 02/2020 dated 28.08.2020. There had been instances where internal audit queries had not been answered. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. 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 for the year in review.

Part 2 : 65.00

The institution had failed to identify the sustainable development goals applicable to its scope. The targets to be reached to achieve the identified sustainable goals had not been decided. The indicators to measure the progress of implementation of Sustainable Development Goals been had not been set. A garbage disposal plan was not prepared as per the national policies. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Angunakolapelassa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 91.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Register on Land Sales was not maintained on up to date basis. Register on Estimates had not been maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Part 2 : 59.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Staff had been attached/recruited exceeding the approved limit. The institution had not identified three performance indicators which can measure the progress of performing the functions of the institute so as to make its functions clear, in line with para 12.1 of the Public Finance Circular No. 02/2020, dated 28/08/2020.

Hambantota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 67.00

No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. 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. Staff had been attached/recruited exceeding the approved limit.

Lunugamwehera Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 79.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The Inventory on roads was not maintained on up to date basis. Register on Metal and Gravel had not been maintained on up to date basis. Financial authority has not been delegated within the institute in terms of Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that each transaction is tested sufficiently. The first, the second and the third passwords of the software system was not changed every three months. The main corporate plan had not been prepared. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. There

were assets that have not been acquired Condemned vehicles had not been disposed of within a period of less than 8 months after condemning.

Part 2 : 76.00

A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Garbage is collected on unsorted basis. A proper programme for waste disposal/ waste management had not been implemented. No charges had been imposed on the business places and institutes within the rate zone for the waste collected. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act Performance agreements covering the entire staff had not been drafted or entered. 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. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Sooriyawewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 92.00

The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. There had been instances where agreements are not completed on leases given on long term basis.

Part 2 : 69.50

Information about the achivements of the council had not been displayed. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A proper programme for waste disposal/ waste management had not been implemented. There was no organized programme to direct plastic and polythene for recycling. All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya

Sabha Act 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. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The recommendations indicated in the Audit report that could be carried out, had not been implemented.

Ambalantota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 84.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Fixed assets register was not maintained up to date basis. The Inventory on roads was not maintained on up to date basis. The main corporate plan had not been prepared. The main procurement plan had not been prepared as per the composite plan. No Procurement Plan had been approved for the year under review on the due date. Four Audit and Management Committee meetings had not been held per year. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 87.00

There was no organized programme to direct plastic and polythene for recycling. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Performance agreements covering the entire staff had not been drafted or entered. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Tissamaharama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 85.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register of Losses had not been updated & maintained The main corporate plan had not been prepared. The main

procurement plan had not been prepared as per the composite plan. The security of all the assets had not been assured. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Actions had not been taken on accidents occurred to motor vehicles owned by the government as per the Financial Regulations. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 86.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. No by-laws had been made in terms of Section 272 of the Municipal Councils Ordinance / Section 157 of the Urban Councils Ordinance / Section 126 of the Pradeshiya Sabha Act When by-laws, had not been enacted by the council, actions had not been taken to adopt standard by-laws by way of a motion and gazette publication. The necessary action had not been taken to recover the loss caused to the Government, Provincial Council or Council by the officers. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.

Weeraketiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators

The following shortcomings were identified by the performance evaluation and the committee stresses that the respective institutions must pay their special attention to these shortcomings.

Part 1: 93.00

The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Register on Metal and Gravel had not been maintained on up to date basis. The first, the second and the third passwords of the software system was not changed every three months. Collection of revenue from the billed revenue for the year under review remained at a lower level.

Part 2 : 96.00

All the institutions that need to obtain environment license from the local government institution, had not obtained such license. Staff had been attached/recruited exceeding the approved limit. The annual report to the Right to Information Commission for the year ending on 31.12.2023 been not sent before 31.12.2024.