

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

Parliamentary Series No 114

Third Report of the Committee on Public Accounts

Financial & Performance Evaluation of the State Institutions,
Provincial Councils and Local Authorities based on the Computer
Management Information System - Financial Year 2017

Presented by the Hon. Chairman of the Committee on Public
Accounts, Lasantha Alagiyawanna on 21 June 2019

The composition of the Committee on Public
Accounts of the third session of the eighth Parliament

Hon. Lasantha Alagiyawanna (Chairman)

Hon. Niroshan Perera

Hon. Seyed Ali Zahir Moulana

Hon. Buddhika Pathirana

Hon. Vasudeva Nanayakkara

Hon. Duminda Dissanayake

Hon. Rohitha Abeygunawardana

Hon. Udaya Prabhath Gammanpila

Hon. Palitha Range Bandara

Hon. S. Shritharan

Hon. Thushara Indunil Amarasena

Hon. Chandima Gamage

Hon. (Dr.) Nalinda Jayathissa

Hon. (Dr.) Kavinda Heshan Jayawardena

Hon. (Mrs.) Hirunika Premachandra

Hon. Bandula Lal Bandarigoda

Second Session of Eighth Parliament
(During the period of Examination of this Report)
Composition of Committee on Public Accounts

Hon. Lasantha Alagiyawanna (Chairman)

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Hon. P. Harrison

Hon. Faizer Musthapa

Hon. Palitha Range Bandara

Hon. Niroshan Perera

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Hon. I. Charles Nirmalanathan

Hon. (Mrs.) Hirunika Premachandra

Hon. Bandula Lal Bandarigoda

Hon. S.Viyalanderan

Contents

	Page No
1. Preface note by the chairman	01
2. The list of the institutions under the COPA which were investigated for the financial year 2017	05
3. General observations , conclusions and recommendations	07
4. Institutions that achieved highest performance of compliances in the financial year 2017	17
5. Specific observations on each institution	27
I. Special Spending Units of the Government	27
II. Government Ministries	34
III. Government Departments	50
IV. District Secretariats	81
V. Provincial Council funds	89
VI. Special Spending Units, Ministries, and Departments of the Provincial Councils	92
• Northern Province	92
• Central Province	100
• Uva Province	109
• Eastern Province	118
• North Western Province	129
• Southern Province	138
• Western Province	147
• Sabaragamuwa Province	156
• North Central Province	165
VII. Institutions established under the Provincial Council Statutes	177
VIII. Local authorities	194
VIII. i. Municipal Councils	
VIII. ii. Urban Councils	
VIII. iii. Pradeshiya Sabha	

Preface Note by the Chairman

The Committee on Public Accounts carried out about 530 examinations for the year 2017 during the first and second sessions of the Eighth Parliament using reports submitted up to now (including interim reports submitted by the sub-committee) and recommendations and observations of this Committee have been submitted to the Parliament by means of 04 reports submitted to the House on prior occasions. In addition to that, reports of this Committee for the accounting years 2015 and 2016 prepared on the basis of the computerized network for the assessment of all government, provincial council and local government bodies (amounting annually to 840 institutions approximately) which should be examined by the Committee on Public Accounts have already been tabled. This report comprises of the recommendations of the Committee on Public Accounts made consequent to the abovementioned examination carried out by the Committee for the accounting year, 2017.

The following primary weakness could be observed in the committees from the very beginning of the committee system. Given the total number of institutions that are to be examined by the Committee on Public Accounts, examining them all in a timely manner was not practical while a thorough examination of all the institutions also was not possible. The networked assessment system implemented through computers, which commenced on the basis of accounting year 2015, examines the respective government bodies to understand the extent of their adherence to the legal provisions in the Constitution and other laws and legislation as well as provisions in circulars issued by government institutions. The Questionnaires used in this assessment to determine their level of adherence cover the following areas:

- i. Performance and preparation of 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

The questionnaires that are sent to the relevant institutions under this programme are duly filled by the institutions and submitted to their respective chief accounting officers. The Chief Accounting Officers, then, verify the information furnished and forward the same to the Auditor General who subjects the reports sent by each institution to an audit, which is carried out by the staff of the Auditor General and reports to Parliament. This entire process is carried out by entering relevant data into an integrated network which is fully computerized. The ability to cover all institutions within a short time span of 3 months and the ability to accomplish it using a paperless process are unique features of this system.

Overall financial control and compliance to legal provisions on performance of the 838 institutions examined in year 2017 are as follows:

Accounting year 2015 - 64%

Accounting year 2016 - 71%

Accounting year 2017 - 80%

The average of all the institutions in general is 25%

The progress recorded is as follows when the assessed categories of institutions are considered separately.

Category of institution	2015	2017	the progress recorded /Percentage
1. Government Ministries/Departments	74.19	79.78	7.53
2. Government specific expenditure units	72.28	86.45	19.55
3. District Secretariats	72.40	77.08	6.46
4. Provincial Council funds	75.44	83.0	10.02
5. Provincial Council/Ministries/ Department	74.22	85.32	14.95
Specific expenditure Units			
6. Provincial Council statutory institutions	50.15	71.25	42.07
7. Municipal Councils	61.85	68.65	11.07
8. Urban Councils	65.59	75.44	15.02
9. Pradeshiya Sabha	61.20	71.84	17.38

This progress is a positive progress ranging from 7.53 % in some institutions to 42.07 % in some other institutions.

The productivity of this assessment programme is well depicted when the 104 of institutions that earned below 50% in 2015 has reduced to 11 institutions by 2017 and the number of institutions that earned over 90% in 2015 has improved up to 139 institutions from 60 institutions.

The future plans with regard to Computer Networking Programme

The computer networking programme which was launched from 2018 with the participation of following institutions, recorded reports in keeping with the particular categories of institutions enabling the assessment of the performance objectives basically undertaken by each institution , in accordance with the categories of such institutions .

Accordingly, a committee comprising the representatives from:

- Presidential Secretariat
- Prime Minister's office
- Ministry of Finance
- Ministry of Public Administration and Management
- Ministry of Home Affairs
- Ministry of Provincial Councils and Local Government
- Auditor General's Department

were appointed and steps were taken to hold number of committee sessions . Final instructions on circulars were issued in order to set the performance objectives recognizing the priorities that should be achieved by the each institution and to issue circulars pertaining to setting the task criterion which depicts the progress of the public services .

Accordingly, measures were taken to formulate provisions based on the laws and regulations that are necessary to assess the performance of the institutions commencing from the assessment programme 2018.

Consequently measures are being taken to reformulate the questionnaires that were used in the 2018 accounting year assessment programme and to introduce specific questionnaires for each institution based on specific features of such institutions . It is intended to carry the computer networking assessment programme towards a more productive direction with this process.

It is expected to uplift the performance levels by paying continuous attention to each institution with the improvements intended to be done from 2018 and to institutionalize it as a program on which continuous attention is paid, by including it in annual performance report of each institution as a compliance note . This is done due to the fact that the assessment programme, which was conducted by the Committee on Public Accounts over three accounting years, has proven to bring about constructive outcomes.

Approximately 100 state / provincial council / local government institutions that recorded higher performance in the accounting year 2015 and 2016 were chosen and awards were granted in an award ceremony with the patronage of His Excellency the president , Hon. Prime Minister and Hon. Speaker with the intention of motivating them. The 2017 award ceremony will be held with a workshop for all institutions and monitoring authorities that are coming under the purview of the Committee on Public Accounts with the view to provide a wide knowledge on the extensive performance assessment process that is to be implemented from 2018 .

Number of institutes that were examined by the
Committee on Public Accounts in year 2017

		No. of institutes
01	Special Spending Units of the Government	22
02	Government Ministries	48
03	Government Departments	93
04	District Secretariats	25
05	Provincial Council Funds	09
06	Provincial Council Special Spending Units, Ministries and Departments	262
07	Institutions established under the Provincial Council Statutes	44
08	Municipal Councils	23
09	Urban Councils	41
10	Pradeshiya Sabhas	271
		838

General observations, conclusions and recommendations

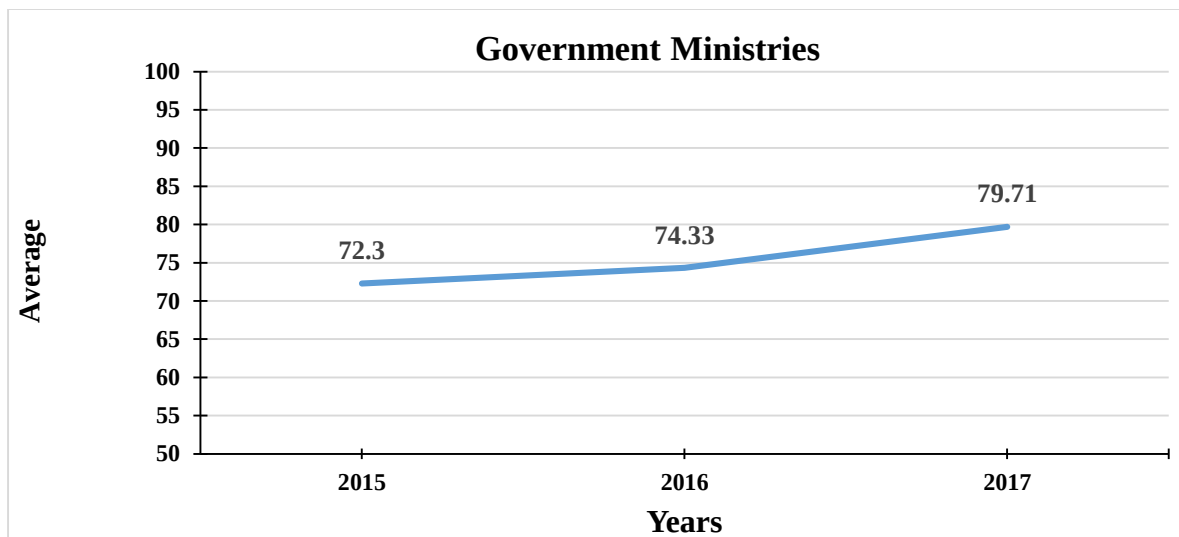
**The table that displays the progress of year 2017 in comparison to years 2015 and 2016
based on assessment results**

Type of Institution	Less than 50 marks			Between 50 and 70 marks			Between 70 and 90 marks			More than 90 marks		
	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
Special Spending Units	0	0	0	9	1	1	7	16	13	2	2	8
Govt. Ministries	4	2	0	16	14	5	28	32	38	2	3	5
Govt. Departments	4	0	1	30	23	18	45	59	58	12	10	16
District Secretariat Offices	0	0	0	8	11	6	16	12	17	1	2	2
Provincial Council Funds	0	0	0	4	3	1	4	6	7	1	0	1
Provincial Ministries/ Departments/ Special Spending Units	30	2	1	72	49	18	114	156	147	42	53	96
Authorities established under Provincial Council Statutes	19	11	5	22	23	11	5	12	24	0	0	4
Municipal Councils	4	0	0	13	17	13	6	6	10	0	0	0
Urban Councils	2	0	1	29	14	8	10	27	31	0	0	1
Pradeshiya Sabhas	41	7	3	183	140	107	47	121	155	0	3	6
Total no. of institutions	104	22	11	386	295	188	282	447	500	60	73	139

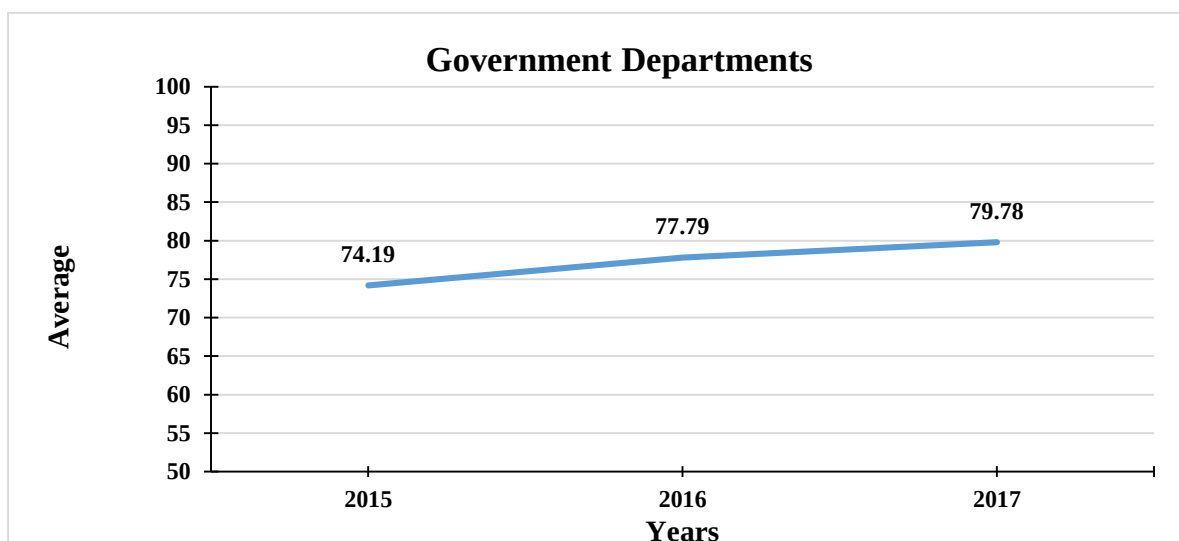
The table that displays the progress shown in year 2017 according to each type of institution

Type of institution	Performance average (2016)	Performance average (2017)	Deviation of average	The percentage (%) of progress in comparison to 2016
Specified Expenditure Units	80	86.41	6.41	8.01
Govt. Ministries	74.33	79.71	5.38	7.24
Govt. Departments	77.77	79.53	1.76	2.26
District Secretariats	73.52	77.08	3.56	4.84
Provincial Council Funds	71.67	83	11.33	15.81
Provincial Ministries/ Departments/ Specified Expenditure Units	79.8	85.32	5.52	6.92
Authorities established under Provincial Council Charters	59.65	71.25	11.6	19.45
Municipal Councils	67.24	68.65	1.41	2.10
Urban Councils	72.33	75.44	3.11	4.30
Pradeshiya Sabhas	68.88	71.84	2.96	4.30

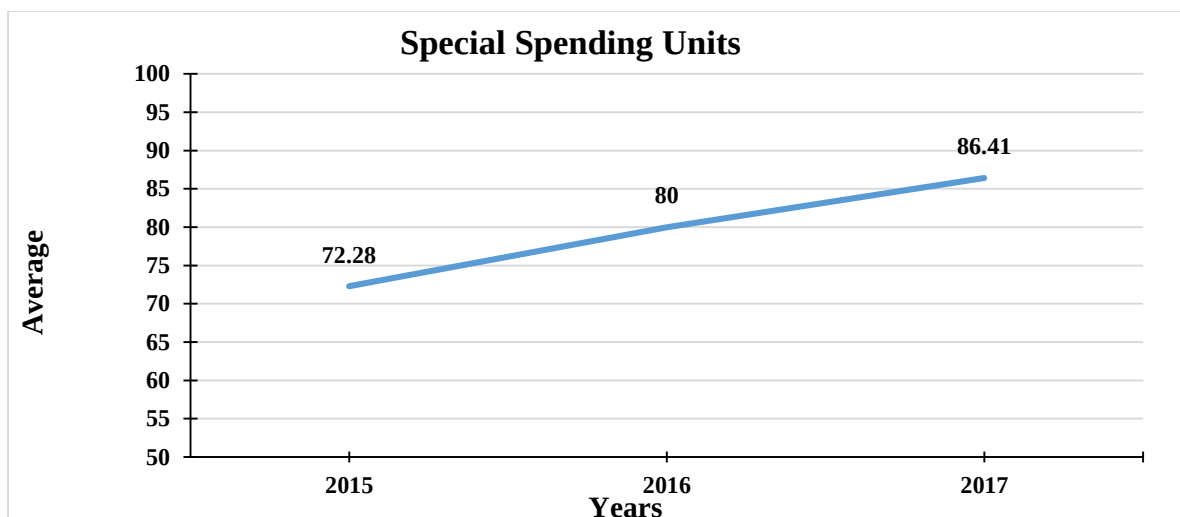
Progress Charts



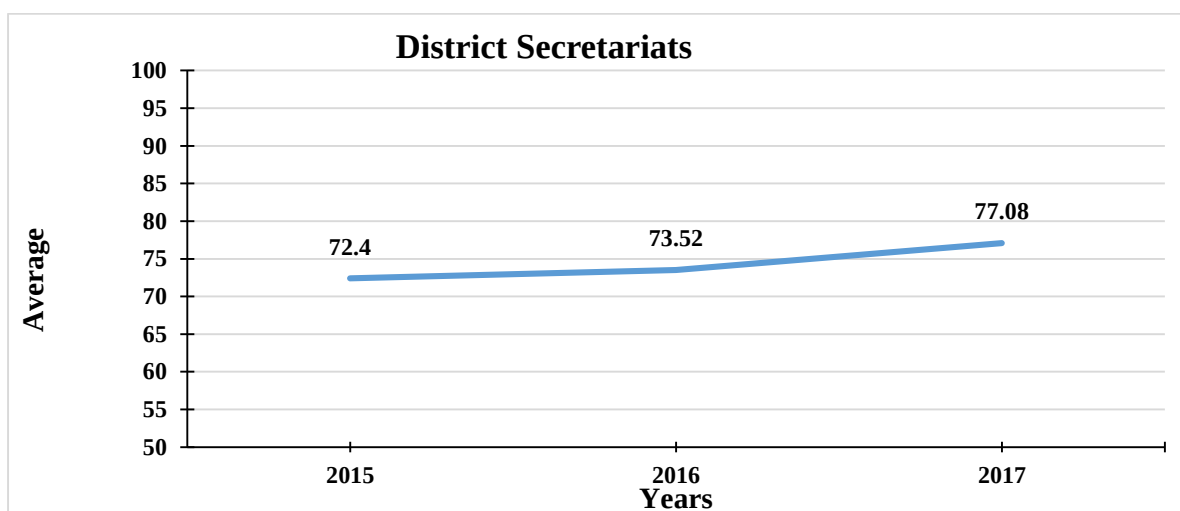
Compared to the year 2015, 7.41% of progress is projected in 2017.



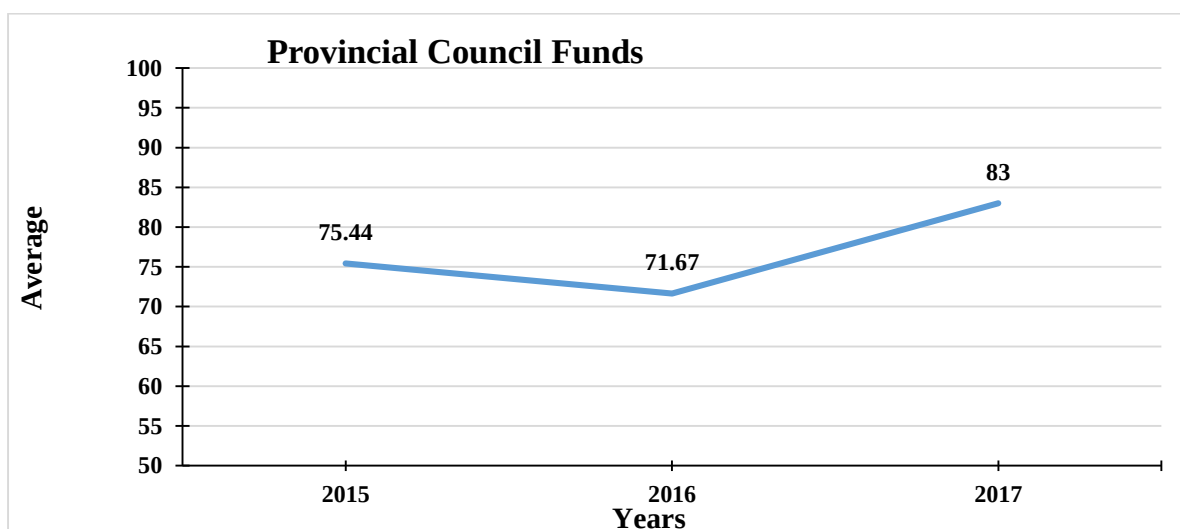
Compared to the year 2015, 5.59% of progress is projected in 2017.



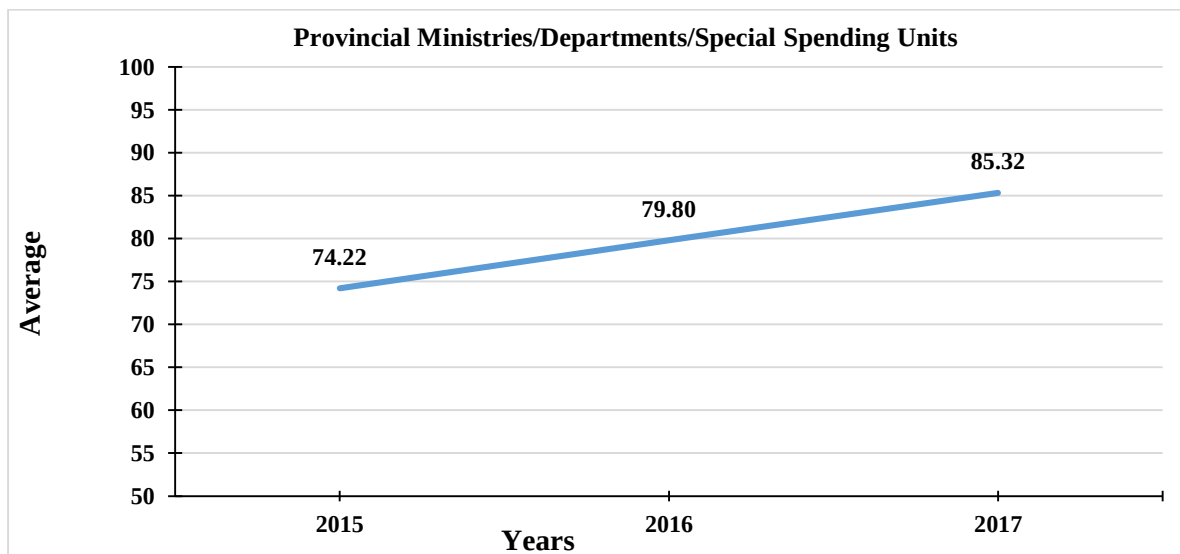
Compared to the year 2015, 14.13% of progress is projected in 2017.



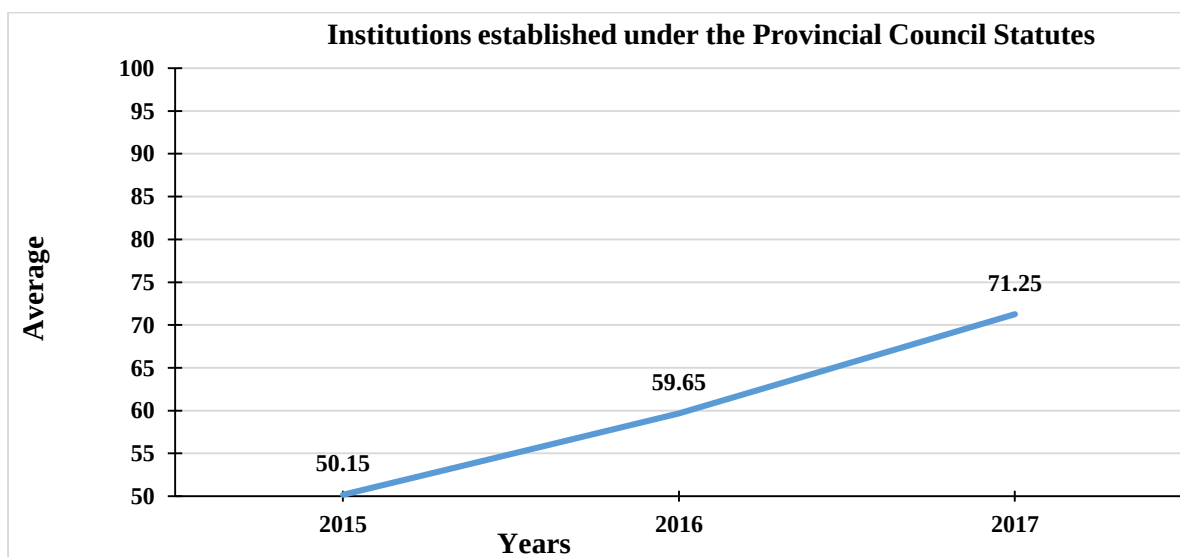
Compared to the year 2015, 4.68% of progress is projected in 2017.



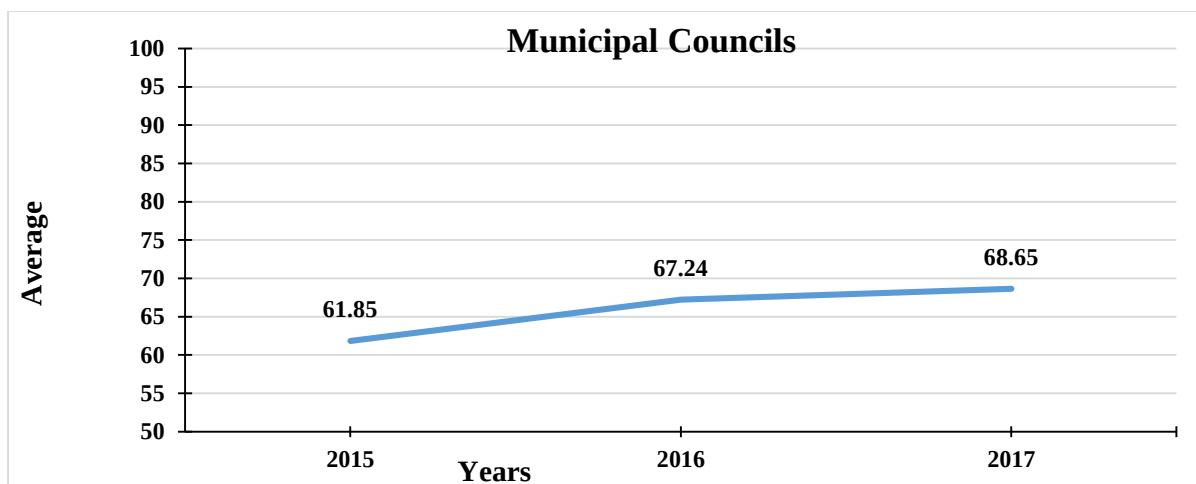
Compared to the year 2015, 7.56% of progress is projected in 2017.



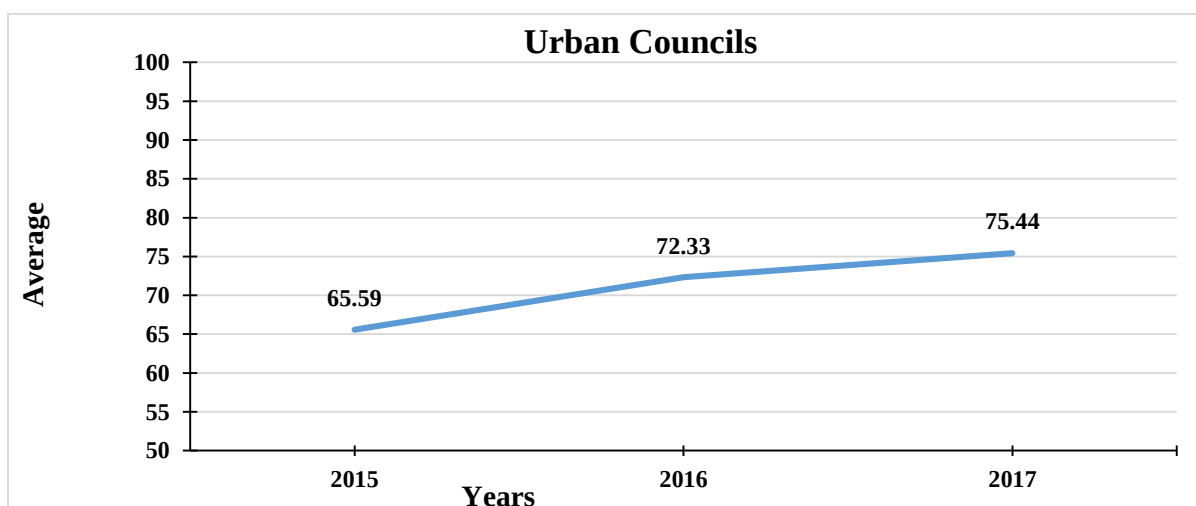
Compared to the year 2015, 11.1% of progress is projected in 2017.



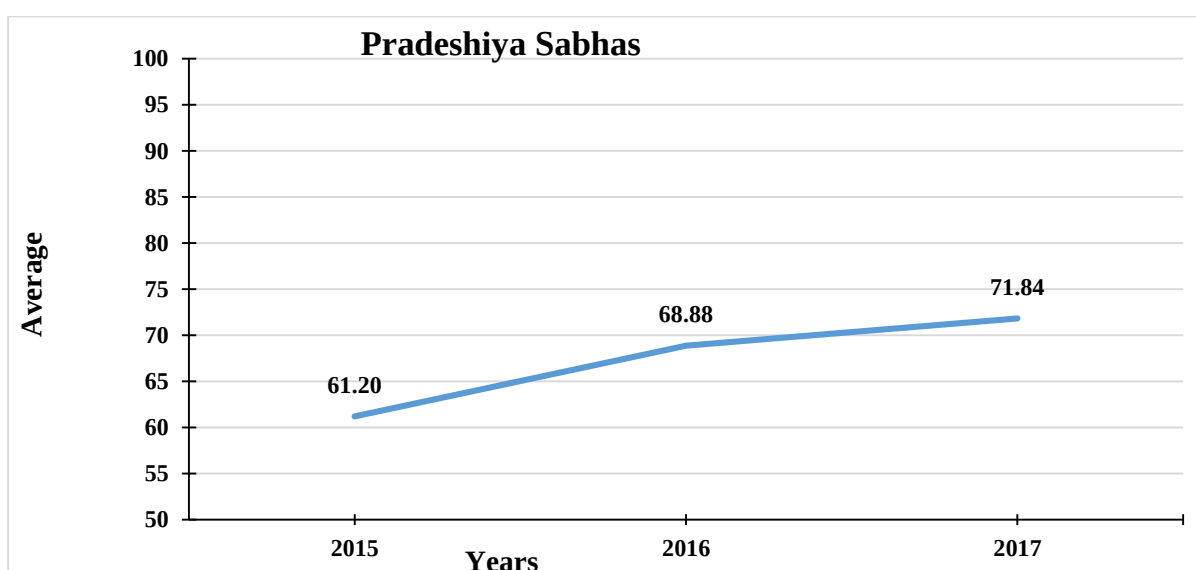
Compared to the year 2015, 21.1% of progress is projected in 2017.



Compared to the year 2015, 6.8% of progress is projected in 2017.



Compared to the year 2015, 9.85% of progress is projected in 2017.



Compared to the year 2015, 10.64% of progress is projected in 2017.

**The table that displays the overall level of performance achieved by local government
institutions according to each district based on assessments of financial year 2017
in comparison to years 2015 and 2016**

District	Average 2015	Average 2016	Average 2017
Batticaloa	73.04	78.58	80.75
Mannar	61.3	74	80
Kurunegala	63	75.74	79.79
Gampaha	71.68	73.97	79.66
Colombo	55.59	72.31	79.12
Hambantota	62.34	70.58	77.04
Jaffna	65.53	74.91	74.97
Puttalam	55.63	72.21	74.54
Kandy	65.48	72	74.41
Badulla	63.44	74.28	74.08
Kalutara	66.41	75.03	73.06
Mullativu	52.75	64.87	71.63
Ratnapura	56.35	64.91	71
Mathale	57.46	64.23	70.96
Kegalle	67.46	70.08	70.88
Nuwara Eliya	64.81	65.56	69.56
Moneragala	66.2	70.3	69.55
Ampara	64.55	68.35	69.03
Matara	62.34	66.62	68.94
Vavuniya	60.1	58.2	67.9
Anuradhapura	55.92	65.37	67.08
Kilinochchi	53.5	59.34	66.83
Galle	58.89	61.1	66.38
Polonnaruwa	51.07	56	56.36
Trincomalee	48.77	56.08	54.85

The table that displays the overall level of performance achieved by the ministries, departments, special expenditure units of provincial councils and institutions established under provincial statutes according to each province based on assessments of financial year

2017

No.	Province	Average (2017)
1	Northern	95.09
2	Central	85.48
3	Uva	85.30
4	Eastern	84.95
5	North Western	83.53
6	Southern	82.97
7	Western	82.81
8	Sabaragamuwa	81.10
9	North Central	70.22

The numerical and percentage table that provides information on subject fields that all the assessed institutions have shown specific failures (Institutions that submitted appropriation accounts)												
Subject field	Ministries (48)		Special Expenditure Units (22)		Departments (93)		District Secretariats (25)		Provincial Ministries, Departments, S.E.U. (262)		Weighted General Percentage (2017)	Weighted General Percentage (2016)
	A m o u n t	(%)	A m o u n t	(%)	A m o u n t	(%)	A m o u n t	(%)	A m o u n t	(%)		
Register on fixed asset not being updated.	17	35	7	32	43	46	14	56	54	21	30	43
Register on computer devices and software not being updated.	17	35	5	23	26	25	11	44	59	23	26	39
Not responding to the audit inquiry on time.	27	56	1	5	44	48	22	88	60	23	34	39
Not responding to the internal audit inquiry in time.	21	44	1	5	33	35	7	28	55	21	26	28
Not holding audit and management committees as stipulated.	1	2	14	64	17	18	1	4	61	23	21	26
Not preparing annual action plan within the stipulated period.	0	0	2	9	4	4	1	4	61	23	15	20
Not preparing annual procurement plan within the stipulated period.	0	0	3	14	0	0	0	0	66	25	15	20
Not presenting annual performance reports within the stipulated period.	23	48	6	27	50	54	8	32	29	11	30	31
Not submitting annual board of survey reports as stipulated.	20	42	10	45	26	28	7	28	43	16	21	34
Non-disposal of condemned vehicles within the stipulated period.	21	44	4	18	38	41	14	56	58	22	28	37
Non-settlement of the balance of advance accounts of more than a year	32	67	7	32	59	63	21	84	156	60	55	71

The numerical and percentage table that provides information on subject fields that all the assessed institutions have shown specific failures (Institutions that submitted financial statements)												
Subject field	Provincial Funds (09)		Provincial Statutory Institutions (44)		Municipal Councils (23)		Urban Councils (41)		Pradeshiya Sabhas (271)		Weighted General Percentage (2017) (%)	Weighted General Percentage (2016) (%)
	Amount	(%)	Amount	(%)	Amount	(%)	Amount	(%)	Amount	(%)		
Register on fixed asset not being updated.	4	44	32	70	6	26	5	12	57	21	27	28
Not responding to the audit inquiry on time.	-	-	5	11	12	52	6	15	29	11	14	15
Not holding audit and management committees as stipulated.	1	11	31	67	20	87	35	85	59	22	61	52
Not preparing annual action plan within the stipulated period.	-	-	31	67	13	57	29	71	162	60	62	53
Not preparing annual procurement plan within the stipulated period.	-	-	25	54	5	22	17	41	95	35	37	77
Not presenting annual performance reports within the stipulated period.	1	11	34	74	-	-	-	-	-	-	64	40
Not conducting annual board of survey reports as stipulated.	-	-	33	72	13	57	29	71	209	77	75	41
Non-disposal of condemned vehicles within the stipulated period.	-	-	31	67	17	74	26	63	148	55	58	59
Being unable to have a clear audit opinion.	8	89	38	83	23	100	41	100	271	100	98	100
Being unable to obtain at least 70% of the expected Rates and Tax revenue.	-	-	-	-	13	57	28	68	139	51	53	52
Not taking proper action with regard to collecting business tax.	-	-	-	-	10	43	19	46	73	27	30	52

Institutions that achieved highest performance of compliances in the financial year 2017

The institutions that have shown higher performance in each category according to the assessment programme carried out on adoption of financial and performance regulations based on the accounts of financial year 2017. (The number of institutions under each category of institutions has been decided on the basis of the number of institutions providing equal representation for each category of institutions)

		Marks
Special Spending Units of the Government		
1	Prime Minister's Office	100
2	Auditor General's Department	98
3	Commission to Investigate Allegations of Bribery or Corruption	98
Government Ministries		
4	Megapolis and Western Development	93
5	Social Empowerment and Welfare	93
6	Provincial Councils and Local Government	92
7	Sports	92
8	Industry and Commerce	91
9	Buddhasasana	90
10	Disaster Management	90
11	Law and Order and Southern Development	90
12	Ports and Shipping	90
13	Skills Development & Vocational Training	90
14	Telecommunication and Digital Infrastructure	90
Government Departments		
15	Department of Treasury Operations	100
16	Department of Management Services	98
17	Department of National Planning	98
18	Department of State Accounts	98
19	Department of Legal Affairs	97
20	Department of Public Finance	97
21	Department of Buddhist Affairs	96

22	Department of Management Audit	96
23	Department Of Social Services	96
24	Sri Lanka Coast Guard	96
25	Civil Security Department	95
26	Department of Probation and Child Care Services	95

District Secretariats

27	District Secretariat Gampaha	100
28	District Secretariat Kurunegala	92
29	District Secretariat Batticaloa	89
30	District Secretariat Jaffna	89

Provincial Council Funds

31	North Central Provincial Council	92
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Provincial Ministries / Departments / Special Spending Units

32	Central Provincial Chief Secretary's Office	100
33	Central Provincial Revenue Department	100
34	North Central Provincial Cultural Department	100
35	Northern Provincial Department of Revenue	100
36	Northern Provincial Co-operative Employees Commission	100
37	Northern Provincial Public Service Commission	100
38	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)	100
39	Sabaragamuwa Provincial Public Service Commission	100
40	Uva Provincial Deputy Chief Secretary's Office (Finance)	100
41	Central Provincial Office of the Governor	99
42	Northern Provincial Department of Animal production & Health	99
43	Northern Provincial Department of Industries	99
44	Northern Provincial Ministry of Health & Indigenous Medicine	99
45	Central Provincial Social Welfare, Probation & Childcare Services Department	98
46	Eastern Provincial Ministry of Agriculture, Animal Production & Health, Irrigation & Fisheries	98
47	North Western Provincial Governor's Office	98

48	North Western Provincial Internal Audit Department	98
49	North Western Provincial Policy Making & Plan Implementation Department	98
50	Northern Provincial Chief Ministry - Local Government	98
51	Northern Provincial Office of the Deputy Chief Secretary (Engineering)	98
52	Northern Provincial Office of the Deputy Chief Secretary (Finance)	98
53	Southern Provincial Office of the Governor	98
54	Uva Provincial Local Government Department	98
55	Western Provincial Ministry of Local Government, Economic Promotion, Power & Energy, Environmental Affairs, Water Supply & Drainage and Tourism	98
56	Eastern Provincial Department of Motor Traffic	97
57	Eastern Provincial Governor's Secretariat	97
58	North Western Provincial Public Service Commission	97
59	Northern Provincial Department of Buildings	97
60	Northern Provincial Department of Indigenous Medicine	97
61	Northern Provincial Ministry of Agriculture	97
62	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)	97
63	Uva Provincial Deputy Chief Secretary's Office (Administration)	97
64	Western Provincial Ministry of Health, Indigenous Medicine, Social Welfare, Probation & Child Care Services, Women Affairs & Council Affairs	97

Institutions established under the Provincial Council Statutes

65	Southern Provincial Road Passenger Transport Authority	93
66	Central Provincial Road Transport Services Authority	92
67	North Western Provincial Human Resources Development Authority	92
68	Southern Provincial Development Authority	91
69	Southern Provincial Co-operative Employees Commission	88

Municipal Council

70	Hambanthota Municipal Council	89
71	Kaduwela Municipal Council	86.5
72	Bandarawela Municipal Council	80

Urban Councils

73	Minuwangoda Urban Council	91
74	Seethawakapura Urban Council	90
75	Tangalle Urban Council	90
76	Ja-Ela Urban Council	89.5
77	Kattankudy Urban Council	88

Pradeshiya Sabhas

78	Seethawaka Pradeshiya Sabhawa	96
79	Arayampathy Pradesiya Sabawa	95
80	Dompe Pradeshiya Sabhawa	92
81	Attanagalla Pradeshiya Sabhawa	91.5
82	Vavunativu Pradesiya Sabawa	91
83	Homagama Pradeshiya Sabhawa	90.5
84	Haputale Pradesiya Sabawa	90
85	Kobeigane Pradeshiya Sabhawa	90
86	Panduwasnuwara Pradeshiya Sabhawa	90
87	Wariyapola Pradeshiya Sabha	90
88	Akurana Pradesiya Sabawa	89
89	Narammala Pradeshiya Sabawa	89
90	Minuwangoda Pradeshiya Sabhawa	88.5
91	Pannala Pradeshiya sabhawa	88.5
92	Madurawela Pradeshiya Sabhawa	88
93	Mahara Pradeshiya Sabhawa	87.5
94	Udubaddawa Pradeshiya Sabhawa	87.5
95	Kuliyapitiya Pradeshiya Sabha	87
96	Nanattan Pradeshiya Sabha	87
97	Divulapitiya Pradeshiya Sabha	86
98	Katana Pradeshiya Sabha	86
99	Matale Pradesiya Sabawa	86
100	Ayagama Pradesiya sabhawa	84
101	Beruwala Pradeshiya Sabhawa	84
102	Kokkadichchola Pradesiya Sabawa	84
103	Oddamaavadi Pradesiya Sabawa	84
104	Rideegama pradesiya Sabhawa	84
105	Kotmale Pradesiya Sabawa	83.5

Third Session of the Eighth Parliament of the Democratic Socialist Republic of Sri Lanka
The Report of the Committee on Public Accounts on the evaluation of state institutions by Computer based
Management Information System (Financial Year 2017)

106	Nattandiya Pradesiya Sabhawa	83.5
107	Akmeemana Pradeshiya Sabha	83
108	Biyagama Pradeshiya Sabhawa	83
109	Mawathagama Pradeshiya sabhawa	83

Institutions that showed higher performance level (Marks above the 90) but not included in the list of best performance results of the financial year 2017

		Marks
	Departments	
1	Department of Christian Religious Affairs	93
2	Department of Development Finance	92
3	Department of Fiscal Policy	92
4	Department of Hindu Religious and Cultural Affairs	92
	Special Expenditure Units	
5	Department of Election	95
6	Finance Commission	94
7	Office of the Leader of the House of Parliament	93
8	Office of the Leader of the Opposition of Parliament	92
9	The Supreme Court of the Democratic Socialist Republic of Sri Lanka	91
	Provincial Ministries / Departments / Special Expenditure Units	
10	Central Provincial Ayurveda Department	96
11	Eastern Provincial Department of Animal Production	96
12	Eastern Provincial Department of Rural Industries	96
13	Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)	96
14	North Western Provincial Social Services Department	96
15	Northern Provincial Department of Co-operative Development	96
16	Northern Provincial Department of Health Services	96
17	Northern Provincial Department of Irrigation	96
18	Northern Provincial Governor's Secretariat	96
19	Northern Provincial Ministry of Women's Affairs	96
20	Northern Provincial Office of the Chief Secretary	96
21	Northern Provincial Office of the Deputy Chief Secretary (Personnel Training)	96
22	Northern Provincial Office of the Deputy Chief Secretary (Planning)	96
23	Sabaragamuwa Provincial Chief Secretary's Office	96
24	Sabaragamuwa Provincial Internal Audit Department	96
25	Uva Provincial Irrigation Department	96
26	Uva Provincial Ministry of Road Development, Housing Water Supply, Consumer Affairs & Cooperative & Food Supply & Distribution	96
27	Eastern Provincial Department of Road Development	95
28	Eastern Provincial Ministry of Road Development, Land & Land Development, Skill & Manpower Development, Women Affairs and Water Supply	95
29	Northern Provincial Department of Land Administration	95
30	Northern Provincial Department of Motor Traffic	95

Third Session of the Eighth Parliament of the Democratic Socialist Republic of Sri Lanka
The Report of the Committee on Public Accounts on the evaluation of state institutions by Computer based
Management Information System (Financial Year 2017)

31	Western Provincial Co-operatives Employees Commission	95
32	Western Provincial Irrigation Department	95
33	Central Provincial Ministry of Road Development, Electricity & Energy, Housing & Construction	94
34	Eastern Provincial Department of Irrigation	94
35	North Western Provincial Chief Ministry	94
36	North Western Provincial Ministry of Education, Cultural & Arts Affairs, Sports & Youth & Information Technology	94
37	North Western Provincial Revenue Department	94
38	Northern Provincial Department of Probation & Child Care Services	94
39	Southern Provincial Internal Audit Department	94
40	Uva Provincial Road Department	94
41	Western Provincial Chief Secretary's Office	94
42	Central Provincial Ministry of Sports, Youth Affairs, Rural Development & Industries	93
43	Eastern Provincial Deputy Chief Secretary (Administration)	93
44	North Central Provincial Internal Audit Department	93
45	North Western Provincial Housing & Construction Department	93
46	Northern Provincial Council Secretariat	93
47	Northern Provincial Department of Local Government	93
48	Northern Provincial Department of Social Services	93
49	Sabaragamuwa Provincial Industrial Development Department	93
50	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & Training)	93
51	Sabaragamuwa Provincial Revenue Department	93
52	Southern Provincial Office of the Chief Secretary	93
53	Uva Provincial Social Services Department	93
54	Western Provincial Co-operative Development Department	93
55	Eastern Provincial Office of the Chief Secretary	92
56	North Western Provincial Chief Secretary's Office	92
57	North Western Provincial Engineering Department	92
58	Northern Provincial Department of Agriculture	92
59	Sabaragamuwa Provincial Co-operative Employees Commission	92
60	Southern Provincial Planning Secretariat	92
61	Western Provincial Housing Department	92
62	Central Provincial Housing Department	91
63	Central Provincial Irrigation Department	91
64	Eastern Provincial Department of Buildings	91
65	Eastern Provincial Department of Sports	91
66	Northern Provincial Department of Road Development	91
67	Northern Provincial Department of Sports	91
68	Southern Provincial Council Secretariat	91
69	Uva Provincial Deputy Chief Secretary's Office (Personnel & Training)	91

70	Uva Provincial Ministry of Agriculture, Irrigation, Animal Production & Inland Fisheries Affairs	91
71	Uva Provincial Probation & Childcare Department	91
72	Western Provincial Ministry Of Provincial Fisheries, Roads, Transport, Co - operative Development and Trade, Housing and Construction, Estate Infrastructure Facilities, Industry and Rural Development	91

**Institutions that showed a higher progress in 2017 with compared to 2016 with a
score more than 80**

No.	Institute	Marks 2016	Marks 2017	Difference	Percentage of Progress
1.	Southern Provincial Road Development Authority	25	85	60	240.00
2.	Sabaragamuwa Provincial Early Childhood Education Development Authority	52	85	33	63.46
3.	Parliament of Sri Lanka	54	88	34	62.96
4.	Eastern Provincial Ministry of Health, Indigenous Medicine, Social Services, Probation & Childcare & Rural Economy	52	84	32	61.54
5.	Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)	64	100	36	56.25
6.	Karuwalagaswewa Pradesiya sabhawa	54	82.5	28.5	52.78

Specific observations on each institution

Special Spending Units of Government

Human Rights Commission of Sri Lanka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. At least three audit management committee meetings had not been held. 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 time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Office of the Chief Government Whip of Parliament

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of Appropriation Account on or before the due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Administrative Appeals Tribunal

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Votes ledger or printed copy of vote ledger under CIGAS programme was not maintained on up to date basis. Stock book was not maintained on up to date basis. Annual procurement plan had not been prepared. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Audit Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual action plan had not been prepared. Annual procurement plan had not been prepared. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Presidential Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

National Education Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

National Procurement Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. Annual procurement plan had not been prepared. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Office of the Parliamentary commissioner for Administration

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

The Delimitation Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to 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. Commitments had been made exceeding the provisions of authorized approved limits. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

National Police Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Judicial Service Commission Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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.

Parliament of Sri Lanka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Inventory Book was not maintained on up to date 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Office of the Cabinet of Ministers

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits.

Office of the Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Annual action plan had not been prepared. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Finance Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. Commitments had been made exceeding the provisions of authorized approved limits.

Office of the Leader of the Opposition of Parliament

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Inventory Book was not maintained on up to date basis. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

The Supreme Court of the Democratic Socialist Republic of Sri Lanka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. No written allocation of duties had been done for all members of the staff.

Department of Election

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been outstanding loan balances remaining over one year.

Office of the Leader of the House of Parliament

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. There had been outstanding loan balances remaining over one year.

Auditor General's Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year.

Commission to Investigate Allegations of Bribery or Corruption

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis.

Prime Minister's Office

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 100.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Government Ministries

Ministry of Health, Nutrition and Indigenous Medicine

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Ministry of Fisheries and Aquatic Resources Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Education

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Ministry of Irrigation and Water Resources Management

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 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. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Excess cadre had been recruited, exceeding the approved cadre limits.

Ministry of Justice

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

Ministry of Hill Country New Villages, Infrastructure and Community Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Internal Affairs, Wayamba Development and Cultural Affairs.

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Ministry of Mahaweli Development and Environment

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Rural Economic Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Ministry of Sustainable Development and Wildlife

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 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. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Higher Education and Highways

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. 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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Home Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & 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. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Excess cadre had been recruited, exceeding the approved cadre limits.

Ministry of Foreign Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Lands

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

Ministry of Primary Industries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Science, Technology and Research

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. Commitments had been made exceeding the provisions of authorized approved limits. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Public Enterprise Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

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

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. 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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Ministry of National Policies and Economic Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 outstanding loan balances remaining over one year.

Ministry of Petroleum Resources Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of Appropriation Account on or before the due date. Losses Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Development Strategies and International Trade

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Ministry of Transport and Civil Aviation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

Ministry of Plantation Industries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Ministry of Power and Renewable Energy

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Commitments had been made exceeding the provisions of authorized approved limits. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Ministry of City Planning and Water Supply

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Defence

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Ministry of Tourism Development and Christian Religious Affairs.

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits.

Ministry of Labour and Trade Union Relations

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Foreign Employment

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

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

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Housing and Construction

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Regional Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. 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. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period

Ministry of Post, Postal Services and Muslim Religious Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Ministry of Finance

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Ministry of Public Administration and Management & Law and Order

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Ministry of Women and Child Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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.

Ministry of Buddhasasana

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Votes ledger or printed copy of vote ledger under CIGAS programme was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month.

Ministry of Disaster Management

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. There had been outstanding loan balances remaining over one year.

Ministry of law and Order and Southern Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Ministry of Ports and Shipping

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where internal audit queries had not been answered within a period of 1 month. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Ministry of Skills Development & Vocational Training

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Ministry of Telecommunication and Digital Infrastructure

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the provisions of authorized approved limits. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Industry and Commerce

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Ministry of Provincial Councils and Local Government

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. Commitments had been made exceeding the provisions of authorized approved limits.

Ministry of Sports

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year.

Ministry of Megapolis and Western Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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

Ministry of Social Empowerment and Welfare

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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

Government Departments

Department of Ayurveda

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 48.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. 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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R. 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Department of Divinaguma Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that 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. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R. 371. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department of Agrarian Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Bank reconciliation statements had not been prepared on 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 outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Motor Traffic

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. Log books on all vehicles were not maintained on up to date basis. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Balances that 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 time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Animal Production and Health

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R. 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Excess cadre had been recruited, exceeding the approved cadre limits.

Department of Archaeology

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 on 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Courts Administration

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of Posts

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Department of Forest Conservation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. 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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Inland Revenue

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Department of Police

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Sri Lanka Customs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Land Use Policy Planning

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Irrigation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Attorney General's Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. 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. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Government Information

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 on due date. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371.

Department of Government Printing

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Stock book was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Department of Labour

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Pensions

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 on 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 outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Registrar General

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Balances that 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Excess cadre had been recruited, exceeding the approved cadre limits.

Coast Conservation and Coastal Resource Management Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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 outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Excise

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & 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. Expenditure had been incurred exceeding the authorized limits. There had

been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department Of Community Based Corrections

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of Appropriation Account on or before the due date. Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages & 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 outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Government Analyst's

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Wildlife Conservation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. 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 outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Office of the Registrar of the supreme Court

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department of Export Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Manpower and Employment

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Commitments had been made exceeding the provisions of authorized approved limits. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. No written allocation of duties had been done for all members of the staff.

Department of Sri Lanka Railways

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Department of Fisheries and Aquatic Resources

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Surveyor General

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. 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 outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Immigration and Emigration

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Commitments had

been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Meteorology

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of National Archives.

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. Bank reconciliation statements had not been prepared on due date. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department of National Zoological Gardens

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired

deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Prisons

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review.

Land Commissioner General's Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of Cultural Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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 outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

Department of Educational Publications

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department of Measurement Units, Standards and Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of National Budget

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of National Physical Planning

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department of Sports Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 on 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. Commitments had been made exceeding the provisions of authorized approved limits. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

National Intellectual Property office of Sri Lanka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Import and Export

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Registration of Persons

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of National Museum

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year.

Department of The Registrar of Companies

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Examinations

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Debt Conciliation Board

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Annual action plan had not been prepared. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits.

Department of Muslim Religious and Cultural Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of Textile Industries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Commitments had been made exceeding the provisions of authorized approved limits. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Census and Statistics

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. There had been outstanding loan balances remaining over one year.

Department of Rubber Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Sri Lanka Army

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where internal audit queries had not been answered within a period of 1 month. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review.

Department of Co - Operative Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year.

Sri Lanka Navy

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. Losses Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Department of Buildings

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Public Trustee

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Department of Commerce

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Law Commission of Sri Lanka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money order received was not maintained on up to date basis. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances remaining over one year.

Sri Lanka Air Force

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Information Technology Management

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register 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. Commitments had been made exceeding the provisions of authorized approved limits. Excess cadre had been recruited, exceeding the approved cadre limits.

Department of Official Languages

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Losses Register was not maintained on up to date 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Department of Project Management and Monitoring

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to 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. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Government Factory

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. There had been instances where internal audit queries had not been answered within a period of 1 month. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits.

Department of Land Settlement

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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 outstanding loan balances remaining over one year.

Department of Technical Education and Training

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of Valuation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of External Resources

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Inventory Book was not maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year.

Department of Food Commissioner

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

Department of Legal Draftsman

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of National Botanical Gardens

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done for all members of the staff.

Department Of National Community Water Supply

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where internal audit queries had not been answered within a period of 1 month. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Public Enterprises

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Trade and Investment Policy

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits.

Department of Christian Religious Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Department of Development Finance

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. Commitments had been made exceeding the provisions of authorized approved limits.

Department of Fiscal Policy

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Department of Hindu Religious and Cultural Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

Civil Security Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.

Department of Probation and Child Care Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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

Department of Buddhist Affairs

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where internal audit queries had not been answered within a period of 1 month.

Department of Management Audit

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

Department of Social Services

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year.

Sri Lanka Coast Guard

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. Commitments had been made exceeding the provisions of authorized approved limits.

Department of Legal Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual action plan had not been prepared.

Department of Public Finance

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys.

Department of Management Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Department of National Planning

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year.

Department of State Accounts

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year.

Department of Treasury Operations

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 100.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

District Secretaries

District Secretariat Matale

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

District Secretariat Polonnaruwa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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 on 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 outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Anuradhapura

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Expenditure had been incurred exceeding the authorized limits. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Mulativu

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Nuwara Eliya

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. The balance in the cash book had not been remitted to the treasury operations department as prescribed by the relevant circular at the end of the year in review. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Hambanthota

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. 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. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits.

District Secretariat Trincomalee

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. There had been instances, where Adhoc Interim Imprest had been released as against the approved limits provided as per F.R. 371. No written allocation of duties had been done for all members of the staff.

District Secretariat Galle

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Bank reconciliation statements had not been prepared on due date. Inoperative accounts which are coming from the year under view or previous year, had not been settled. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Excess cadre had been recruited, exceeding the approved cadre limits.

District Secretariat Badulla

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of public officers' advance account on or before due date. 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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Vavuniya

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on the due date for the year in review & the reports had not been submitted to the Auditor General. There had been outstanding loan balances remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Ratnapura

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit

Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

District Secretariat Matara

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Log books on all vehicles were not maintained on up to date basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Puttalam

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

District Secretariat Colombo

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Kilinochchi

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Non submission of Appropriation Account on or before the due date. Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. There had been outstanding loan balances remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

District Secretariat Kalutara

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Commitments had been made exceeding the provisions of authorized approved limits. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Kegalle

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

District Secretariat Mannar

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Losses Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. 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 outstanding loan balances remaining over one year.

District Secretariat Ampara

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Kandy

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

District Secretariat Monaragala

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Fixed Asset Register was not maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year.

District Secretariat Batticaloa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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.

District Secretariat Jaffna

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been outstanding loan balances remaining over one year.

District Secretariat Kurunegala

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been outstanding loan balances remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

District Secretariat Gampaha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 100.0**

Provincial Council Funds

Eastern Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The accounts for the provincial fund, had not been submitted to the Auditor General by the stipulated time. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions of the Provincial Council. An approved internal audit plan or performance had not been submitted to the Auditor General within the stipulated period. Auditor General's Report that should be presented as per section 23(2) of the Provincial Councils Act has not been presented on time to table in the Provincial Council. Reports containing the decisions of Provincial Public Accounts Committee had not been presented to the Provincial Council on time. 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.

Sabaragamuwa Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Reports on estimated and actual revenue and expenditure of provincial agencies have not been submitted to Finance Commission within due date. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. Reports containing the decisions of Provincial Public Accounts Committee had not been presented to the Provincial Council on time. 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.

Central Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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.

North Western Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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.

Western Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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.

Uva Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Bank reconciliation statements on account of all bank accounts, belonging to provincial fund had not been done within the stipulated time as per Provincial Financial Regulations. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts.

Northern Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year under review had not been submitted to the provincial council within the time stipulated.

Southern Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

North Central Provincial Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

An approved internal audit plan or performance had not been submitted to the Auditor General within the stipulated period. 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.

Provincial Ministries / Departments / Special Spending Units

- **Northern Province**

Northern Provincial Department of Education

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Ministry of Education

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Department of Rural Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Department of Road Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review.

Northern Provincial Department of Sports

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Department of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Northern Provincial Department of Local Government

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Department of Social Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where 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.

Northern Provincial Department of Probation & Child Care Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments.

Northern Provincial Department of Land Administration

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Department of Motor Traffic

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month.

Northern Provincial Department of Co-operative Development

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Department of Health Services

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Department of Irrigation

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Governor's Secretariat

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Northern Provincial Ministry of Women's Affairs

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Leave Register had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months.

Northern Provincial Office of the Chief Secretary

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Leave 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.

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

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software 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.

Northern Provincial Office of the Deputy Chief Secretary (Planning)

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis.

Northern Provincial Department of Buildings

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been deposits which were not cleared for more than 2 years.

Northern Provincial Department of Indigenous Medicine

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled Imprest balances.

Northern Provincial Ministry of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books 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.

Northern Provincial Chief Ministry - Local Government

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Northern Provincial Office of the Deputy Chief Secretary (Engineering)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis.

Northern Provincial Office of the Deputy Chief Secretary (Finance)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Northern Provincial Department of Animal production & Health

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year.

Northern Provincial Department of Industries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year.

Northern Provincial Ministry of Health & Indigenous Medicine

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There were condemned vehicles within the institution which had been not disposed more than a period of 6 months.

- **Central Province**

Central Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. No proper register is maintained for vehicle repairs. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Central Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Central Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held within the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Chief Ministry & Ministry of Education

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where 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. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were not cleared for more than 2 years.

Central Provincial Health Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over

more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were not cleared for more than 2 years.

Central Provincial Trade Commerce & Tourism Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been deposits which were not cleared for more than 2 years.

Central Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review.

Central Provincial Animal Production Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account

of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Central Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Cultural Affairs Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books.

Central Provincial Engineering Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

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 - 85.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Central Provincial Transport Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. No proper register had been maintained for issuing fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There had been deposits which were not cleared for more than 2 years.

Central Provincial Rural Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Central Provincial Sports Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

Central Provincial Industrial Development & Business Promotion Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Textile Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Central Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques that presented to the bank but not realized for more than two months.

Central Provincial Ministry of Agriculture, Irrigation, Animal Production and Health, Agrarian Development, Fisheries, & Environmental Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments.

Central Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There had been deposits which were not cleared for more than 2 years.

Central Provincial Housing Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques that presented to the bank but not realized for more than two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Central Provincial Irrigation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. No time analysis had been prepared on unsettled Imprest balances.

Central Provincial Ministry of Sports, Youth Affairs, Rural Development & Industries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had

been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Ministry of Road Development, Electricity & Energy, Housing & Construction

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Central Provincial Ayurveda Department

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Central Provincial Social Welfare, Probation & Childcare Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been deposits which were not cleared for more than 2 years.

Central Provincial Office of the Governor

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years.

- **Uva Province**

Uva Provincial Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Revenue Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been cheques that presented to the bank but not realized for more than two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books.

Uva Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been 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. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books. No time analysis had been prepared with regard to balances in deposit accounts.

Uva Provincial Deputy Chief Secretary's Office (Planning)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Governor's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been

unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled Imprest balances.

Uva Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Ministry of Finance & Planning, Law & Peace, Education, Local Government, Power & Energy, Construction & Rural Infrastructure Development & Land

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances.

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 - 81.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There

had been instances where actions had not been completed on accidents happened in previous years. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Co-operative Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Deputy Chief Secretary's Office (Engineering Services)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Department of Internal Audit

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts.

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 - 85.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months.

Uva Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers

which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

Uva Provincial Industrial Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

Uva Provincial Department of Animal Production & Health

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Deputy Chief Secretary's Office (Personnel & Training)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared with regard to balances in deposit accounts.

Uva Provincial Ministry of Agriculture, Irrigation, Animal Production & Inland Fisheries Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Uva Provincial Probation & Childcare Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Social Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where 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.

Uva Provincial Road Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Irrigation Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

Uva Provincial Ministry of Road Development, Housing Water Supply, Consumer Affairs **& Cooperative & Food Supply & Distribution**

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities.

Uva Provincial Deputy Chief Secretary's Office (Administration)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Uva Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been cheques that presented to the bank but not realized for more than two months.

- **Eastern Province**

Eastern Provincial Department of Health Service

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

Eastern Provincial Department of Education

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Land Administration

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Department of Local Government

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due date. 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 cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances.

Eastern Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Stock Register on consumable goods had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Chief Ministry

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances.

Eastern Provincial Ministry Education, Sports, Cultural Affairs & Youth Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

**Eastern Provincial Ministry of Health, Indigenous Medicine, Social Services, Probation &
Childcare & Rural Economy**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Audit Query Register had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Department of Rural Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Indigenous Medicine

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Eastern Provincial Department of Probation & Childcare

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Eastern Provincial Department of Social Services

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled Imprest balances.

Eastern Provincial Department of Cultural Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Deputy Chief Secretary's Office (Personnel and Training)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Deputy Chief Secretary's Office (Planning)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Co-operative Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. 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 expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Eastern Provincial Department of Internal Audit

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Deputy Chief Secretary's Office (Finance)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Buildings

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Sports

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Office of the Chief Secretary

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Deputy Chief Secretary (Administration)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Department of Irrigation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months.

Eastern Provincial Department of Road Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Ministry of Road Development, Land & Land Development, Skill & Manpower Development, Women Affairs and Water Supply

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Eastern Provincial Department of Animal Production

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been deposits which were not cleared for more than 2 years.

Eastern Provincial Department of Rural Industries

Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 96.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Eastern Provincial Department of Motor Traffic

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books.

Eastern Provincial Governor's Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

Eastern Provincial Ministry of Agriculture, Animal Production & Health, Irrigation & Fisheries

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

- **North Western Province**

North Western Provincial Irrigation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

North Western Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Health Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Animal Production & Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the the year under review had not been prepared and

approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

North Western Provincial Road Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Western Provincial Ministry of Health, Indigenous Medicine, Probation & Child Care & Woman Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been

balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

**North Western Provincial Ministry of Transport, Co-operative Development & Trade,
Housing & Construction, Industrial & Rural Development**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Probation & Childcare Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Western Provincial Textile Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There

had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

**North Western Provincial Ministry of Agriculture, Land, Irrigation, Fisheries, Animal
Production & Health & Agrarian Development**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

North Western Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Small Industries Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There

had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Chief Secretary's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Western Provincial Engineering Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Housing & Construction Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

North Western Provincial Chief Ministry

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Western Provincial Ministry of Education, Cultural & Arts Affairs, Sports & Youth & Information Technology

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Western Provincial Revenue Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Western Provincial Social Services Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis.

North Western Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been cheques exceeding 6 months which were not presented for payments.

North Western Provincial Governor's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis.

North Western Provincial Internal Audit Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis.

North Western Provincial Policy Making & Plan Implementation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been cheques exceeding 6 months which were not presented for payments.

- **Southern Province**

Southern Provincial Housing Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Appropriation Account for the relevant year had not been submitted within the due date. The Fixed Assets Register had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held within the year. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

Southern Provincial Industrial Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Motor Traffic Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Ministry of Education, Lands, Land Development, Transport & News

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public

officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Probation & Social Welfare Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances.

Southern Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. It is observed that there had been instances where

audit queries had not been replied within a period of a month. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

Southern Provincial Animal Production & Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Chief Ministry

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Ministry of Agriculture, Agrarian Development, Irrigation, Water Supply & Dranage, Food Supply & Distribution, Trade & Cooperative Development

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances.

Southern Provincial Ministry of Fisheries, Animal Production & Development,
Environment, Rural Industries, Power & Rural & Estate Infrastructure

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques that presented to the bank but not realized for more than two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Irrigation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

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
- 85.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Southern Provincial office of the Deputy Chief Secretary (Engineering Services)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on counterfoil books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Revenue Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Southern Provincial Planning Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Office of the Chief Secretary

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Internal Audit Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Southern Provincial Office of the Governor

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Western Province

Western Provincial Health Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Ministry Of Education, Cultural & Arts Sports & Youth Affairs & Information Technology

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The Leave Register had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. 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 actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were

not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

Western Provincial Probation & Childcare Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Animal Production & Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where internal audit

queries had not been replied within a period of a month. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Western Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had

not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Western Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Motor Traffic Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

Western Provincial Social Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been

some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Western Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Governor's Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Western Provincial Ministry Of Agriculture, Land, Irrigation, Animal Production & Health & Agrarian

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Business Names Registrar Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months.

Western Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been deposits which were not cleared for more than 2 years.

Western Provincial Revenue Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. There were unidentified credit in the bank statement which exceeds two months.

Western Provincial Engineering Bureau

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. 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 actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Western Provincial Industrial Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Western Provincial Ministry Of Provincial Fisheries, Roads, Transport, Co - operative **Development and Trade, Housing and Construction, Estate Infrastructure Facilities,** **Industry and Rural Development**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Housing Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Western Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months.

Western Provincial Chief Secretary's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Western Provincial Co-operatives Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where actions had not been completed on accidents happened in previous years.

Western Provincial Irrigation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due

date. There had been instances where actions had not been completed on accidents happened in previous years.

**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
- 97.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

**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
- 98.0**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years.

- **Sabaragamuwa Province**

Sabaragamuwa Provincial Animal Production & Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review. No time analysis had been prepared on unsettled Imprest balances. No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

**Sabaragamuwa Provincial Ministry of Land, Provincial Irrigation, Agriculture, Animal
Production, Animal Health and Fisheries**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

**Sabaragamuwa Provincial Ministry of Road Development, Rural Infrastructure, Tourism,
Sports and Youth Affairs**

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. No proper register had been maintained for issuing fuel orders. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

Sabaragamuwa Provincial Chief Ministry

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where actions had not been completed on accidents happened in previous years. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Engineering Services)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 actions had not been completed on accidents happened in previous years. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

Sabaragamuwa Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. 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 cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Ministry of Education, Information Technology and Cultural Affairs

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Sports Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial

regulations. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

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 - 80.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Governor's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers

which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

Sabaragamuwa Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on counterfoil books had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years. No time analysis had been prepared with regard to balances in deposit accounts.

Sabaragamuwa Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Probation,Childcare & Social Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Computer Accessories and software had not been maintained on up to date basis. It is observed that there had been instances where 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. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Industrial Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & Training)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where 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.

Sabaragamuwa Provincial Revenue Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified credit in the bank statement which exceeds two

months. There were unidentified debits in the bank statement which exceeds two months. No time analysis had been prepared on unsettled Imprest balances.

Sabaragamuwa Provincial Chief Secretary's Office

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Sabaragamuwa Provincial Internal Audit Department

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper register had been maintained for issuing fuel orders. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

- **North Central Province**

North Central Provincial Social Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Education Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned

vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Health Services Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Rural Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan

of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after the due date of the following year on the Advance Account of the provincial officers. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Co-operative Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Ministry of Health

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review

had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Public Service Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been instances where actions had not been completed on accidents happened in previous years. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Probation & Childcare Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is

observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Land Commissioner Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. No proper delegation of financial authority had been done within the institution as per the provisions in Provincial Financial Regulations. No proper communication within the institution had been done regarding the delegation of financial Authorities. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Agriculture Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Ayurveda Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Office of the Governor

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Ministry of Co-Operative

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Register on Computer Accessories and software had not been maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the

due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. 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 actions had not been completed on accidents happened in previous years. There were unidentified credit in the bank statement which exceeds two months. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

North Central Provincial Ministry of Irrigation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Chief Secretary's Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Local Government Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been unsettled balances in the cash book as at the end of the year under review.

North Central Provincial Sports Affairs Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Advance Accounts of Provincial officers had not been submitted within the due dates. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. There were unidentified debits in the bank statement which exceeds two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Ministry of Agriculture

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where audit queries had not been replied within a period of a month. Board of survey reports with regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. 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 unclear inoperative

account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Animal Production & Health Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. It is observed that there had been instances where audit queries had not been replied within a period of a month. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where expenditure had been incurred exceeding net provisions. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Chief Ministry

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses 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 regards to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Irrigation Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There had been instances where actions had not been completed on accidents happened in previous years. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Planning & Operational Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on Loses had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. There were unidentified credit in the bank statement which exceeds two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

North Central Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. The annual action plan of the the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There had been instances where expenditure had been incurred exceeding net provisions.

North Central Provincial Industrial Development Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Register on cheques and money orders received was not 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. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Revenue Commissioner Office

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper communication within the institution had been done regarding the delegation of financial Authorities. Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Council Secretariat

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques that presented to the bank but not realized for more than two months. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.

North Central Provincial Department of Treasury

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. 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 cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been deposits which were not cleared for more than 2 years.

North Central Provincial Engineering Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper communication within the institution had been done regarding the delegation of financial Authorities. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. There were condemned vehicles within the institution which had been not disposed more than a period of 6 months. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year.

North Central Provincial Internal Audit Department

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Minimum 3 meetings of Audit and Management Committee had not been held with in the year. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified credit in the bank statement which exceeds two months.

Institutes established under Provincial Council Statutes

- **Central Province**

Central Provincial Regional Economic Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. No corporate plan had been prepared for the institution. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Central Provincial Road Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. Vehicles which were not in running conditions over one year are carried over without repairing. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified debits made to the bank account which were remaining over a period of one month. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Central Provincial Road Transport Services Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year.

Uva Province

Uva Provincial Road Passenger Services Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. No proper register had been maintained to record meetings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. There were unidentified debits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Eastern Province

Eastern Provincial Pre School Education Bureau

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Eastern Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper register had been maintained to record meetings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months.

Eastern Provincial Road Passenger Transport Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. No corporate plan had been prepared for the institution. No proper reports have been prepared for the Board of Surveys. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. No proper register is maintained for vehicle repairs. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Eastern Provincial Housing Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. Annual Budget of the year under review had not been approved before the due date. There had been cheques that were not presented to the bank for payment exceeding 6 months. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Province

North Western Provincial Co-operatives Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified credits made to the bank account which were remaining over a period of one month. There were unidentified debits made to the bank account which were remaining over a period of one month. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Industrial Services Bureau

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where answering audit queries had been delayed for more than one month. No corporate plan had been prepared for the institution. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. No properly maintained Fuel Register for the institution. There were unidentified credits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution.

North Western Provincial Environment Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. No proper register had been maintained to record meetings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly

operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Road Passenger Transport Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year.

North Western Provincial Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Monthly Cash Flow had not been discussed at the Board meetings. Annual Budget of the year under review had not been approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Machinery Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Folk Arts Foundation

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Early Childhood Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. There had been balances of debtors, remaining over a period of one year. Audit and Management committees had not been Conducted at least 3 times.

North Western Provincial Regional Resources Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Western Provincial Human Resources Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year.

Southern Province

Southern Provincial Industrial Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. There were unidentified debits made to the bank account which were remaining over a period of one month. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Southern Provincial Ruhunu Tourist Bureau

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No corporate plan had been prepared for the institution. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Southern Provincial Road Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where answering audit queries had been delayed for more than one month. Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. There had been cheques that were not presented to the bank for payment exceeding 6 months.

Southern Provincial Co-operative Employees Commission

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Vehicles which were not in running conditions over one year are carried over without repairing. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Southern Provincial Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. There had been cheques that were not presented to the bank for payment exceeding 6 months.

Southern Provincial Road Passenger Transport Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There were unidentified debits made to the bank account which were remaining over a period of one month.

- **Western Province**

Western Provincial Road Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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. Monthly Cash Flow had not been discussed at the Board meetings. Annual Budget of the year under review had not been approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing.

Western Provincial Road Passenger Transport Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. No properly updated and maintained Fixed Asset Register for the institute. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing.

Western Provincial Aesthetic Institute

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of creditors, remaining over a period of one year. No proper reports have been prepared for the Board of Surveys. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified debits made to the bank account which were remaining over a period of one month. Audit and Management committees had not

been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Western Provincial Industrial Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. There had been cheques which were not realized for more than one month. There were unidentified credits made to the bank account which were remaining over a period of one month. There were unidentified debits made to the bank account which were remaining over a period of one month.

Western Provincial Tourist Board

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Western Provincial Waste Management Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. Condemned vehicles are carried over more than 6 months without disposing. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. There were unidentified credits made to the bank account which were remaining over a period of one month.

Western Provincial Economic Promotion Bureau

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Monthly Cash Flow had not been discussed at the Board meetings. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Western Provincial Agriculture Services Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No action plan had been prepared and had not got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances on Suspense Accounts carried over a period of 3 months. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Western Provincial Information Resources Development Institute

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

- **Sabaragamuwa Province**

Sabaragamuwa Provincial Road Passenger Transport Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 48.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Sabaragamuwa Provincial Machinery Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

The Financial Statements in respect of year in review had not been submitted on or before due date. No action plan had been prepared and had not got it approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Sabaragamuwa Provincial Industrial Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

Sabaragamuwa Provincial Early Childhood Education Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been balances of debtors, remaining over a period of one year. No proper reports have been prepared for the Board of Surveys. There were unidentified debits made to the bank account which were remaining over a period of one month. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Province

North Central Provincial Library Services Board

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 12.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

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 corporate plan had been prepared for the institution. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified credits made to the bank account which were remaining over a period of one month. There were unidentified debits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Provincial Early Childhood Education Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 44.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where answering audit queries had been delayed for more than one month. Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. No corporate plan had been prepared for the institution. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified debits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Provincial Industrial Development Authority

Percentage of compliance with the financial rules and regulations and Key Performance Indicators- - 48.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Condemned vehicles are carried over more than 6 months without disposing. No proper register is maintained for vehicle repairs. There had been cheques that were not presented to the bank for payment exceeding 6 months. Delegation of financial authority had not been done as per the provisions in Provincial Financial Regulations. Delegation of financial authority had not been properly communicated to the relevant staff of the institution. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Provincial Development Designs Machinery Agency

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper register had been maintained to record meetings of Director Board. No corporate plan had been prepared for the institution. No action plan had been prepared and had not got it approved before the due date. Annual Budget of the year under review had not been approved before the due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No proper reports have been prepared for the Board of Surveys. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Provincial Road Passenger Services Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. There had been bank account/s that were not operated without proper closure within the time period stipulated. Audit and Management committees had not been Conducted at least 3 times. Financial and administrative rules had not been prepared relating to the authority as per the statutes.

North Central Provincial Management Development Training Unit

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

No proper register had been maintained to record meetings of Director Board. Progress on Financial and Physical performance had not been discussed at the Board meetings. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. There had been balances on Suspense Accounts carried over a period of 3 months. There had been bank account/s that were not operated without proper closure within the time period stipulated. There had been cheques that were not presented to the bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified credits made to the bank account which were remaining over a period of one month. There were unidentified debits made to the bank account which were remaining over a period of one month.

North Central Provincial Road Development Authority

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances where answering audit queries had been delayed for more than one month. Progress on monthly operation of activities have not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No corporate plan had been prepared for the institution. Vehicles which were not in running conditions over one year are carried over without repairing. Condemned vehicles are carried over more than 6 months without disposing. There had been cheques that were not presented to the

bank for payment exceeding 6 months. There had been cheques which were not realized for more than one month. There were unidentified debits made to the bank account which were remaining over a period of one month. Delegation of financial authority had not been properly communicated to the relevant staff of the institution.

Local Government Authorities

- **Batticaloa District**

Batticaloa Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on Land Sales was not maintained on up to date basis.

Eravur Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kattankudy Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year.

Vellavelly Pradesiya Sabawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 72.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. 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. The Register on cheques and money order was not maintained on up to date basis.

Valaichchenai Pradesiya Sabawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 78.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Kaluthawalai Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis.

Chenkalady Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. There were vehicles which were not in running conditions over a period of one year.

Vaharai Pradesiya Sabawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 82.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The Register on compliance certificates was not maintained up to date basis.

Kokkadichholai Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

Oddamaavadi Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There had been indisposed, condemned vehicles even after 6 months of period. The Leave Register was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Vavunativu Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business.

Arayampathy Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue.

- **Mannar District**

Mannar Urban Council

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 83.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Manthai West Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 71.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on counterfoil book was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Mannar Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 77.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Musali Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. Bank statements were not prepared within the time period specified. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Nanattan Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. A garbage disposal plan was not prepared as per the national policies.

- **Kurunegala District**

Kurunegala Municipal Council

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 61.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained.

Kuliyaipitiya Urban Council

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 73.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Updated Register on contracts was not maintained.

Maho Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Giribawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Bingiriya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis.

Galgamuwa Pradeshiya sabhawsa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Polgahawela Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. The

vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis.

Polpithigama Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Kurunegala Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were unidentified credits in the bank reconciliation over a period of one month. Measurement registers was not maintained on up to date basis.

Ibbagamuwa Pradesiya sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Garbage is collected on unsorted basis.

Alawwa Pradeshiya sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis. The Register on 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.

Nikaweratiya Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 82.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis.

Mawathagama Pradeshiya sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Rideegama pradesiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Kuliyapitiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

Udubaddawa Pradeshiya Sabhawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 87.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The Register on debtors was not maintained on up to date basis.

Pannala Pradeshiya sabhawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 88.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on contracts was not maintained.

Narammala Pradeshiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year.

Kobeigane Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

Panduwasnuwara Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

Wariyapola Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year.

- **Gampaha District**

Gampaha Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. 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 agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis.

Negombo Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Katunayaka Seeduwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Measurement registers was not maintained on up to date basis.

Peliyagoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Wattala Mabola Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were

cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The Register on losses was not maintained on up to date basis.

Ja-Ela Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 89.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Measurement registers was not maintained on up to date basis.

Minuwangoda Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business.

Gampaha Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kelaniya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis.

Mirigama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Ja-Ela Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which

were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution 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.

Wattala Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Biyagama Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Divulapitiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Katana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business.

Mahara Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 87.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on fixed assets was not maintained. The Register on industries/ business tax was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Minuwangoda Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 88.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The Inventory on roads was not maintained on up to date basis.

Attanagalla Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 91.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The Register on Street Lights was not maintained on up to date basis.

Dompe Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

- **Colombo District**

Colombo Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on 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. A garbage disposal plan was not prepared as per the national policies.

Moratuwa Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Sri Jayawardenepura Kotte Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Dehiwala Mount Lavinia Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No 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. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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. A garbage disposal plan was not prepared as per the national policies.

Kaduwela Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 86.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register

on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Boralesgamuwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on Street Lights was not maintained on up to date basis.

Kesbewa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Maharagama Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Kolonnawa Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been unsettled debits for more than one year. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Fuel Register for the organization was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. 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 building applications was not maintained on up to date basis.

Seethawakapura Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There had been indisposed, condemned vehicles even after 6 months of period.

Kotikawaththa-Mulleriyawa Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on 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.

Homagama Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 90.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. Updated Register on land and building was not maintained. A garbage disposal plan was not prepared as per the national policies.

Seethawaka Pradeshiya Sabhawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 96.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

- **Hambantota District**

Hambanthota Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under 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 arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year.

Tangalle Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year.

Tangalle Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Tissamaharama Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Ambalantota Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Weeraketiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year

under review remained at a lower level. 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 arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Hambantota Pradeshiya Sabawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building 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.

Angunakolapelassa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Beliatta Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the

billed revenue for the year under review remained at a lower level. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. A garbage disposal plan was not prepared as per the national policies.

Lunugamwehera Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There were vehicles which were not in running conditions over a period of one year.

Katuwana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

Sooriyawewa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There had been indisposed, condemned vehicles even after 6 months of period.

- **Jaffna District**

Jaffna Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were unidentified credits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis.

Valvettiturai Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on industries/ business tax 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Pointpedro Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Chavakachcheri Urban Coucil

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Garbage is collected on unsorted basis.

Delft Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Updated Register on contracts was not maintained. The Register on losses 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Valikamam North Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There

had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Pointpedro Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. 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. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on industries/ business tax was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Chavakachcheri Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business tax 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Velanai Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The Register on industries/ business tax 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Valikamam South West Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kayts Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on contracts was not maintained. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business tax 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Karainagar Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
76.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. The budget report had not been approved for the year under review on the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Valiakamam East Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
76.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No warrants have been issued for collection of arrears on rates. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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. Garbage is collected on unsorted basis.

Valiakamam South Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
78.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The Register on consumable goods 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Valiakamam West Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been 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. Garbage is collected on unsorted basis.

Nallur Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. 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 agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The Register on industries/ business tax was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Vadamarachchi South West Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

- **Puttalam District**

Puttalam Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. 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 recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Chilaw Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The Register on losses was not maintained on up to date basis.

Wennappuwa Pradeshiya sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Leave 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.

Wanathavilluwa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Kalpitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement

Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Puttalama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Arachchikattuwa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Garbage is collected on unsorted basis.

Anamaduwa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Nawagaththegama Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year.

Chilaw Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month.

Karuwalagaswewa Pradesiya sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 82.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The Register on losses was not maintained on up to date basis.

Nattandiya Pradesiya Sabhawa

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
83.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. The Register on losses was not maintained on up to date basis.

- **Kandy District**

Kandy Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

Gampola Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Nawalapitiya Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Kadugannawa Urban Council

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
77.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis.

Wattagama Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled

debts for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Udunuwara Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 52.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debts for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. The Register on Tender Board decision 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.

Thumpane Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debts for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

Ududumbara Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Pathahewaheta Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The 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 court cases was not maintained on up to date basis.

Pujapitiya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

Gangawata Korale Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. The Inventory was not maintained on up to date basis. The 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.

Kundasale Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The 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.

Gangaihala Korale Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

Udapalatha Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

Yatinuwara Pradesiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 76.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before 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 to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who

have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

Harispaththuwa Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

Pathadumbara Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Minipe Pradesiya Sabawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. 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.

Pasbage Korale Pradesiya Sabawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not realized even after one month in the Bank Reconciliation. The Register on compliance certificates was not maintained up to date basis.

Panwila Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Medadumbara Pradeshiya Sabawa

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 81.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. A garbage disposal plan was not prepared as per the national policies.

Akurana Pradesiya Sabawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

- **Badulla District**

Badulla Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Bandarawela Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Haputale Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where arrears on rent had exceeded more than 10 monthly installments. 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. No reports had been completed after conducting Board of Surveys and stock verification. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query 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.

Ella Pradesiya sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Fuel Register for the organization 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Uva Parnagama Pradeshiya sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained.

Bandarawela pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Haldummulla Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Haliela Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Meegahakiula Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Welimada Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had

been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Updated Register on contracts was not maintained. The Register on debtors 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 court cases was not maintained on up to date basis.

Soranathota Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Kandaketiya Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis.

Mahiyangana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Badulla Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. 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. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Ridimaliyadda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Passara Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 80.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. 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 some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Updated Register on contracts was not maintained. 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.

Lunugala Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Haputale Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

- **Kalutara District**

Kalutara Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Fuel Register for the organization was not maintained on up to date basis. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Panadura Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been indisposed, condemned vehicles even after 6 months of period.

Beruwala Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where agreements are not completed on leases given on long term basis. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date

basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Horana Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

Horana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. Bank statements were not prepared within the time period specified. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory 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 court cases was not maintained on up to date basis.

Kalutara Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions

had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Panadura Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Palindanuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Dodangoda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 73.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Agalawatta Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Bulathsinghala Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to

those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Walallavita Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 78.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date basis.

Bandaragama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

Beruwala Pradeshiya Sabhawa

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements 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 arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Madurawela Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been unsettled debits for more than one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis.

Mathugama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation.

- **Mullativu District**

Pudukkudirippu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kareithureipaththu Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Manthai East Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. The Inventory on roads was not maintained on up to date basis. The Register on building applications was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Thunukkai Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators -
80.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

- **Ratnapura District**

Ratnapura Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Embilipitiya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 76.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. Measurement registers was not maintained on up to date basis.

Balangoda Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 82.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10

monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. The Register on losses was not maintained on up to date basis.

Ratnapura Prdesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Pelmadulla Prdesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 64.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. 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.

Kuruvita Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No 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. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax was not maintained on 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. The Inventory on roads was not maintained on up to date basis.

Weligepola Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses 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.

Balangoda Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kahawatta pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building 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.

Kolonna Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles

which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Embilipititya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. The Register on debtors was not maintained on up to date basis. The Register on 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kalawana Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Eheliyagoda Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the

billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Nivithigala Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on 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.

Imbulpe Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Godakawela Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Ayagama Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. Updated Register on contracts was not maintained. The Register on losses 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.

- **Matale District**

Dambulla Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis.

Matale Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Measurement registers was not maintained on up to date basis.

Laggala Pallegama Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. 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.

Yatawatta Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The Inventory on roads was not maintained on up to date basis.

Wilgamuwa Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. 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.

Rathtota Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Ambangangakorale Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on 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. Garbage is collected on unsorted basis.

Pallepola Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

Naula Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a

period of one year. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis.

Ukuwela Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 72.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

Galewela Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. The budget report had not been approved for the year under review on the due date. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Dambulla Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles

which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Matale Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

- **Kegalle District**

Kegalle Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis.

Dehiovita Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. 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.

Warakapola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on contracts 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.

Ruwanwella Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Kegalle Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 68.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on

annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Garbage is collected on unsorted basis.

Mawanella Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Aranayake Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Measurement registers was not maintained on up to date basis. Garbage is collected on unsorted basis.

Galigamuwa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. Measurement registers was not maintained on up to date basis.

Yatyanthota Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Measurement registers was not maintained on up to date basis. Garbage is collected on unsorted basis.

Daraniyagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses was not maintained on up to date basis. Garbage is collected on unsorted basis.

Bulathkohupitiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the institution had not been 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.

Rambukkana Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 79.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses 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.

- **Nuwara Eliya District**

Nuwaraeliya Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Hatton Dickoya Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Talawakele - Lindula Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year.

Nuwara Eliya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Ambagamuwa Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 61.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Rents on properties given on annual tenders have not been collected fully. No 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. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis.

Walapane Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Land Sales was not maintained on up to date basis.

Hanguranketha Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 75.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kotmale Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 83.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Land Sales was not maintained on up to date basis.

- **Moneragala District**

Kataragama Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on debtors was not maintained on up to date basis. 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.

Wellawaya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on 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. Garbage is collected on unsorted basis.

Siyambalinduwa Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. 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.

Bibila Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Thanamalwila Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. 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 court cases was not maintained on up to date basis.

Buttala Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 71.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Madulla Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were vehicles which were not in running conditions over a period of one year. The Register on losses 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.

Badalkumbura Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No 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. The meetings of Audit and Management Committee had not been held adequately. Updated Register on land and building was not maintained. 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Monaragala Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were unidentified credits in the bank reconciliation over a period of one month. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Medagama Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

- **Ampara District**

Akkaraipattu Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where 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 no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. The Register on Land Sales was not maintained on up to date basis.

Kalmunai Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Ampara Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on 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.

Lahugala Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on industries/ business tax was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Irakkamam Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. 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. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on 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. Garbage is collected on unsorted basis.

Mahaoya Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. 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 court cases was not maintained on up to date basis.

Thirukkovil Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 62.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where 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 no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. 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.

Pottivil Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. 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 court cases was not maintained on up to date basis.

Sammanthurai Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Agreements on behalf of all properties given on annual tenders have not been completed fully. 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. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Akkaripattu Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. 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. 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Ninthavur Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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. No legal action had been taken to those who have not obtained required permit for business. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Uhana Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Addalaichenai Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year.

Namaloya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Damana Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Navithanvely Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. 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 agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year.

Padiyathalawa Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Dehiyathakandya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been indisposed, condemned vehicles even after 6 months of period. 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 court cases was not maintained on up to date basis.

Alayadyvembu Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. There were vehicles which were not in running conditions over a period of one year.

Karaitheevu Pradesiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 82.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

- **Matara District**

Matara Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Tender Board decision was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Weligama Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis.

Athuraliya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 59.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review

remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed 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 agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Hakmana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. 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. Garbage is collected on unsorted basis.

Weligama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Dikwella Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Fuel Register for the organization was not maintained on up to date basis. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Thihagoda Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kotapola Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Devinuwara Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 67.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. Measurement

registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kamburupitiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kirinda Puhulwella Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Matara Pradesheeya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. A garbage disposal plan was not prepared as per the national policies.

Pasgoda Pradeshiya Sabha - Urubokka

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year.

Akuressa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Malimbada Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Mulatiyana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. Updated Register on land and building was not maintained. Measurement registers was not maintained on up to date basis.

Pitabaddara Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately.

- **Vavuniya District**

Vavuniya Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Inventory on roads was not maintained on up to date basis. Garbage is collected on unsorted basis.

Vavuniya North Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Vavuniya South Sinhala Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to recover potential business tax or trade permit tax. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Venkalacheddikulam Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Vavuniya South Tamil Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

- **Anuradhapura District**

Anuradhapura Municipal Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 58.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Kekirawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 50.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Horowpothana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses 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. Garbage is collected on unsorted basis.

Medawachchiya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 60.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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 court cases was not maintained on up to date basis.

Nochchiyagama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. 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. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. The Register on losses 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. Garbage is collected on unsorted basis.

Mihinthale pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Padaviya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Thalawa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 65.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Nuwaragampalatha Central Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Galnewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on Land Sales was not maintained on up to date basis.

Ipologama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on losses 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 court cases was not maintained on up to date basis.

Thirappane Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. The budget report

had not been approved for the year under review on the due date. 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 to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. 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 court cases was not maintained on up to date basis.

Palagala Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Rajanganaya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. The Register on losses 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. A garbage disposal plan was not prepared as per the national policies.

Kebithigollewa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 70.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. 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 Register on court cases was not maintained on up to date basis.

Galenbindunuwewa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

Kahatagasdigeliya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. 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 recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. Updated Register on contracts was not maintained. The Register on losses 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.

Rambewa Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on 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.

Nuwaragampalatha East Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. The Register on consumable goods was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

- **Kilinochchi District**

Poonagar Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Kareichchi Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. The budget report had not been approved for the year under review on the due date. 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 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 arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Pachchileipalli Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No surveys had been conducted to recover potential business tax or trade permit tax. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

- **Galle District**

Galle Municipal Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to recover potential business tax or trade permit tax. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Ambalangoda Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Hikkaduwa Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 74.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Karadeniya Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 46.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Thawalama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 50.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on 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. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Elpitiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Habaraduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Audit Query Register was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Neluwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 63.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. 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 court cases was not maintained on up to date basis.

Baddegama Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. 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 to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision 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. A garbage disposal plan was not prepared as per the national policies.

Balapitiya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. All annual lease properties of the council had not been given in full for the year in review. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. A garbage disposal plan was not prepared as per the national policies.

Niyagama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 66.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. There had been instances where agreements are not completed on leases given on long term basis. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. 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. Garbage is collected on unsorted basis.

Bentota Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts 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. A garbage disposal plan was not prepared as per the national policies.

Ambalangoda Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register

on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

Rajgama Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Yakkalamulla Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 69.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

Bope-Poddala Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Nagoda Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. 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.

Welivitiya Divithura Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There had been indisposed, condemned vehicles even after 6 months of period.

Imaduwa Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 77.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis.

Akmeemana Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis. The Register on 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. Garbage is collected on unsorted basis.

- **Polonnaruwa District**

Dimbulagala Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 46.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Elahera Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No 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. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. The vehicle maintenance register on vehicles belonging to the institution had not

been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on industries/ business tax was not maintained on up to date basis. The Register on Tender Board decision 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Hingurakgoda Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Welikanda Pradeshiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 57.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were vehicles which were not in running conditions over a period of one year. Updated Register on fixed assets was not maintained. The Register on losses 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 court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Lankapura Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management Committee had not been held adequately. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Madirigiriya Pradeshiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period.

Thamankaduwa Pradeshiya Sabha

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators
- 63.5**

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. There had been unsettled debits for more than one year. No reports had been completed after conducting Board of Surveys and stock verification. No actions had been completed on the recommendation of the Board of Survey even after 6 months. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. Updated Register on fixed assets was not maintained. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

- **Trincomalee District**

Kinniya Urban Council

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 44.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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. Garbage is collected on unsorted basis.

Trincomalee Urban Council

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement

registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

Gomarankadawala Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 44.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. 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. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Fuel Register for the organization was not maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kinniya Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full 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 recover arrears on revenue. 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 arrears on rent had exceeded more than 10 monthly installments. There had been instances where no legal action had been taken to collect arrears on rent. 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. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. 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. Garbage is collected on unsorted basis.

Kuchchaweli Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. Bank statements were not prepared within the time period specified. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

Padavisripura Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the

council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The 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. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Verugal Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 51.0

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on 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. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Seruvila Pradesiya Sabha

Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 53.5

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. 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. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Thampalakamam Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. There had been instances, where audit queries were not answered even after one month. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. There had been instances where 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax 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. Garbage is collected on unsorted basis.

Muthur Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly

installments. There had been instances where no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified credits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on debtors was not maintained on up to date basis. The Register on 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. Garbage is collected on unsorted basis.

Morawewa Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. No actions had been completed on the recommendation of the Board of Survey even after 6 months. The meetings of Audit and Management Committee had not been held adequately. There had been indisposed, condemned vehicles even after 6 months of period. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The 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. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

Kanthale Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. 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 no legal action had been taken to collect arrears on rent. No legal action had been taken to those who have not obtained required permit for business. The meetings of Audit and Management

Committee had not been held adequately. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. There were vehicles which were not in running conditions over a period of one year. There had been indisposed, condemned vehicles even after 6 months of period. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

Town & Gravets Pradesiya Sabha

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

The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their special attention in overcoming these shortcomings.

Financial Statement for the year under review had not been submitted on due date. Auditor General has given an adverse opinion / Disclaimer opinion on the financial statements for the year in review. An action plan had not been approved for the year under review before the due date. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. Rents on properties given on annual tenders have not been collected fully. No legal action had been taken to recover arrears on revenue. There had been unsettled debits for more than one year. The meetings of Audit and Management Committee had not been held adequately. Updated Register on land and building was not maintained. The Register on losses 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.