

The second session of the eighth parliament of the Democratic Socialist  
Republic of Sri Lanka

Parliamentary Publications No 35

The First Report of the Committee on Public Accounts.

Assessment of the financial management and the performance of the Public institutions,  
Provincial Councils and Local Authorities through a computerized information management  
system.

Financial year 2016

Submitted by Hon, Lasantha Alagiyawanna , the chairman to the Committee on Public  
Accounts on the date of 19<sup>th</sup> June 2018.

*Second Session of the Eighth Parliament of the Democratic Socialist Republic of Sri Lanka.  
The Report of the Committee on Public Accounts on th evaluation of state institutions by Computer based  
Management Information System (Financial Year 2016)*

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

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Hon. Mahinda Samarasinghe

Hon. P. Harrison

Hon. Faizer Musthapa

Hon. Palitha Range Bandara

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Hon. Eran Wickramaratne

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Hon. (Dr.) Bandula Gunawardana

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Hon. (Dr.) Kavinda Heshan Jayawardana

Hon. I. Charles Nirmalanathan

Hon. (Mrs.) Hirunika Premachandra

Hon. Bandula Lal Bandarigoda

Hon. S. Viyalanderan

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## The Note from the Hon. Chairman

For the first time in the history of the Committee on Public Accounts, the comments on the responses that were obtained through an assessment which was supported by a computer network that was based on the accounts of the year 2015 covering 842 institutions, were submitted through the third report of the Committee on Public Accounts which was submitted to this august House on the date of thirteenth November 2017 in the First Session of the Eighth Parliament of Sri Lanka.

I, hereby submit the report of the committee along with the assessment programme which is linked with a computer network system that is operated under the supervision of all respective CAO's and AO's and with the supervision and the certification of the Auditor General and his staff, covering all the institutions that should be scrutinized pertaining to the year 2016 accounts together with the observations and recommendations.

By the report I submitted to this august House pertaining to the assessment year 2015, it was informed that following program is expected to be implemented with the purpose of strengthening the computer network assessment programme.

- i. Introducing a proper criterion by the Ministry of Public Administration and Management in order to improve the general standards of the public service.
  
- ii. Introducing and implementing aforesaid criterion, enabling the assessment of the progress of the special public services that should be provided by the district administration, for instance : grants of Swarnabhoomi deeds, land reconciliation etc.
  
- iii. Introducing and evaluating a suitable criterion to assess the standards of the priority services that should be provided by the Local Government Authorities.
  
- iv. Obtaining reports from a committee of officials, comprising the officials representing Presidential Secretariat, Ministry of finance, Ministry of Public Administration, Ministry of Home Affairs, Ministry of Provincial Councils and Local Government and Auditor Generals Department, in order to devise a methodology which can be used in general, for all the public institutions in stipulating annual targets on the basic tasks of the public institutions and to assess their performance,

As the Committee on Public Accounts presumed, a committee was appointed followed by an initial discussion which was conducted on my direction with the participation of the secretaries heading the respective institutions and upon the extensive discussions with the suitable officials of the respective institutions and the studies that were conducted by aforesaid committee, consensus were agreed upon on the public finance regulations of each institution and fresh areas permitting an assessment on the compliance of the targets of the basic performance were identified .

Accordingly , the Ministry of finance , the Ministry of Public Administration, the Ministry of Home Affairs and the Ministry of Provincial Councils and Local Government took measures to issue circulars in the month of January of this year directing the actions that should be taken by the respective institutions , in respect of the year 2018 in terms of the new performance criterion .

It is with great pleasure I inform that ,as proposed by the previous report , necessary arrangements could be made towards strengthening the criterion that was applied in respect of all the institutions which were supervised by the Committee on Public Accounts and the amendments and the improvements on the questionnaires for year 2017 and 2018 are being finalized by this time .



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

- a. **While maintaining without change the method of evaluation carried out with the web-based computer programme that has already been implemented by the Committee on Public Accounts covering all public institutes, making the results of that evaluation a part of the annual report, which is reported as a certification of the adoption given in relation to the annual accounts of their institutes.**

Through this every public institute through their annual reports should make a certification on the provisions and adoptions with regard to public finance provisions and performance within their institutes together with the certification of their accounts, and in case of any inconsistency, acceptable reasons should be given for that. (A similar method of certification is in effect with regard to public companies in the private sector.)

- b. **Planning and implementing / encouraging the introduction of an evaluation programme so that the services provided by the sub-institutions associated with the public institutes that are directly involved in providing services to the public can be made subject to a general evaluation.**

Through this programme, it is expected to bring into effect or establish a system of evaluation that is carried out annually and continuously to measure the achievement of performance targets and services that are specially identified by regional level institutes such as divisional secretariats, general hospitals and district hospitals, Divisional Agrarian Services Centres, and Agricultural Centres, that do not individually submit performance or other reports to Parliament, but are very important in providing services to the public.

- c. **Directing the examinations carried out by the Committee on Public Accounts to a timely system which prioritizes matters that are up to date and are of national importance.**

It is expected to take action paying particular attention to the current matters on selected subject areas so that the focus of this Committee can be drawn towards a more productive direction making the examination of public institutes as a whole through the establishment of the web-based computer programme that is being implemented at present on a strong foundation as a basis.

In order to be apt for this, it is expected to look into the possibility of obtaining the reports of the Auditor General as separate reports so that priorities can be given with regard to current matters and matters that require special attention, and also to take necessary action to amend the available provisions in case they need any amendment.

- d. **Strengthening the examinations of the Committee on Public Accounts by providing computerized data and maintaining the tasks of keeping reports on a regular and timely basis.**

Initial steps have been taken to make necessary arrangements to formulate a methodology in which the examinations of this Committee are carried out using modern technology that is developed based on computerized data networks and the information related to those examinations are filed in an organized manner, and to maintain keeping of reports on a scientific basis that is kept updated.

Using this program, MPs who are members of this Committee can have access through their computers to basic information related to the institutes that are subject to

examination, observations of the Auditor General, those of the Treasury and other reports relating to those institutes. Members can also study the reports of the previous examinations related to these institutes, if any, and the progress of implementation of the directives that had been issued to them.

It is expected that this program will help to maintain on a timely basis the reports that are received by this Committee and the main parts of the reports issued by the Committee, and limit the printing and presenting of copies of documents and reports that are not essential. It is also expected that the Members will have the opportunity to get public representations directly and to participate in the examinations after doing sufficient study about the relevant matter.

### **Progressive features that were observed through the comparison of evaluation data of year 2016 with those of year 2015**

The percentage of the overall performances of the institutes (831) that were subject to evaluation in 2015, which was 67%, had increased to 73.54% as per the evaluation results of year 2016; this shows a growth of 8.78%. Statutory institutes that are established under provincial council statutes and that had shown lower performance results according to the evaluation results of year 2015 have improved their performance by 18.9%, Pradeshiya Sabhas have improved their performance by 12.5%, government special spending units have improved their performance by 16%, and urban councils have improved their performance by 10.2%, which proves the effectiveness of this evaluation programme, and it is the view of this Committee that these tendencies are motivating factors in overcoming the future challenges of this programme.

**Number of institutes that were examined by the**

**Committee on Public Accounts in year 2016**

	No. of institutes
01 Government Special Spending Units	19
02 Government Ministries	51
03 Government Departments	92
04 District Secretariats	25
05 Provincial Council Funds	09
06 Provincial Ministries	45
07 Provincial Council Special Spending Units and Departments	215
08 Provincial Council Authorities / Statutory Institutes	46
09 Municipal Councils	23
10 Urban Councils	41
11 Pradeshiya Sabhas	271
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	837
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**General observations, conclusions and recommendations**

**The table that displays the progress of year 2016 in comparison to year 2015 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	2015	2016	2015	2016	2015	2016
Specified Expenditure Units	0	0	9	1	7	16	2	2
Govt. Ministries	4	2	16	14	28	32	2	3
Govt. Departments	4	0	30	23	45	59	12	10
District Secretariat Offices	0	0	8	11	16	12	1	2
Provincial Council Funds	0	0	4	3	4	6	1	0
Provincial Ministries/ Departments/ Specified Expenditure Units	30	2	72	49	114	156	42	53
Authorities established under Provincial Council Statutes	19	11	22	23	5	12	0	0
Municipal Councils	4	0	13	17	6	6	0	0
Urban Councils	2	0	29	14	10	27	0	0
Pradeshiya Sabhas	41	7	183	140	47	121	0	3
<b>Total no. of institutions</b>	<b>104</b>	<b>22</b>	<b>386</b>	<b>295</b>	<b>282</b>	<b>447</b>	<b>60</b>	<b>73</b>

**The table that displays the progress shown in year 2016 according to each type of institution**

<b>Type of institution</b>	<b>Performance average 2015</b>	<b>Performance average 2016</b>	<b>Deviation of average</b>	<b>The percentage (%) of progress in comparison to 2015</b>
Specified Expenditure Units	72.28	80.00	7.72	10.68
Govt. Ministries	72.30	74.33	2.03	2.8
Govt. Departments	74.31	77.77	3.46	4.65
District Secretariats	72.4	73.52	1.12	1.54
Provincial Council Funds	75.44	71.67	-3.8	-4.99
Provincial Ministries/ Departments/ Specified Expenditure Units	74.22	79.80	5.58	7.52
Authorities established under Provincial Council Charters	50.15	59.65	9.5	18.94
Municipal Councils	61.85	67.24	5.39	8.71
Urban Councils	65.59	72.33	6.74	10.27
Pradeshiya Sabhas	61.20	68.88	7.68	12.54

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

District	No. of Local Govt. bodies	Average achieved	
		2015	2016
Batticaloa	12	73.04	78.58
Gampaha	19	71.68	73.97
Kegalle	12	67.46	70.08
Kalutara	16	66.41	75.03
Moneragala	10	66.2	70.3
Jaffna	17	65.53	74.91
Kandy	21	65.48	72
Nuwara Eliya	8	64.81	65.56
Ampara	19	64.55	68.35
Badulla	18	63.44	74.28
Kurunegala	21	63	75.74
Matara	16	62.34	66.62
Hambanthota	16	62.34	70.58
Mannar	5	61.3	74
Vavuniya	5	60.1	58.2
Galle	19	58.89	61.1
Colombo	13	55.59	72.31
Matale	13	57.46	64.23
Ratnapura	17	56.35	64.91
Anuradhapura	19	55.92	65.37
Puttalam	12	55.63	72.21
Kilinochchi	3	53.5	59.34
Mulaitivu	4	52.75	64.87
Polonnaruwa	7	51.07	56
Trincomalee	13	48.77	56.08

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<b>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)</b>												
<b>Subject field</b>	<b>Govt Ministries (51)</b>		<b>Specified Expenditure Units (19)</b>		<b>Govt. Departments (92)</b>		<b>District Secretariats (25)</b>		<b>Provincial Ministries, Departments, S.E.U. (260)</b>		<b>Weighted General Percentage (%)</b>	
	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.	26	51	10	53	42	46	15	60	99	38	43	
Register on computer devices and software not being updated.	21	41	9	47	35	38	14	56	96	37	39	
Not responding to the audit inquiry on time.	29	57	3	16	43	47	21	84	78	30	39	
Not responding to the internal audit inquiry in time.	19	37	1	5	29	32	13	52	64	25	28	
Not holding audit and management committees as stipulated.	2	4	11	58	6	7	0	0	99	38	26	
Not preparing annual action plan within the stipulated period.	2	4	3	16	0	0	2	8	84	32	20	
Not preparing annual procurement plan within the stipulated period.	2	4	1	5	0	0	2	8	85	33	20	
Not presenting annual performance reports within the stipulated period of time .	22	43	8	42	46	50	8	32	54	21	31	
Not conducting annual board of survey reports as stipulated.	28	55	13	68	45	49	10	40	56	22	34	
Non-disposal of condemned vehicles within the stipulated period.	29	57	6	32	40	43	16	64	75	29	37	
Non-settlement of the balance of advance accounts of more than a year	40	78	7	37	74	80	21	84	177	68	71	



This numerical table has been prepared based on the data collected when a type of an institution or types of institutions deviated from a certain subject field by a percentage of more than 33%. When calculating a general percentage the number of institutions relevant for that respective subject field has been taken into consideration and the relevant percentages have been rounded to the closest whole number.

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<b>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)</b>											
<b>Subject field</b>	<b>Provincial Council Funds (09)</b>		<b>Provincial Statutory Institutions —s (46)</b>		<b>Municipal Councils (23)</b>		<b>Urban Councils (41)</b>		<b>Pradeshiya Sabhas (271)</b>		<b>Weighted General Percentage (%)</b>
	<b>a m o u n t</b>	<b>(%)</b>	<b>a m o u n t</b>	<b>(%)</b>	<b>a m o u n t</b>	<b>(%)</b>	<b>a m o u n t</b>	<b>(%)</b>	<b>a m o u n t</b>	<b>(%)</b>	
Register on fixed asset not being updated.	7	78	19	41	7	30	8	20	68	25	28
Not responding to the audit inquiry in time.	-	-	10	22	11	48	6	15	29	11	15
Not holding audit and management committees as stipulated.	4	44	32	70	9	39	19	46	137	51	52
Not preparing annual action plan within the stipulated period .	-	-	19	41	13	57	19	46	152	56	53
Not preparing annual procurement plan within the stipulated period.	-	-	36	78	16	70	25	-	216	80	77
Not presenting annual performance reports within the stipulated period .	3	33	19	41	-	-	-	-	-	-	40
Not conducting annual board of survey reports as stipulated.	-	-	19	41	-	-	-	-	-	-	41
Non-disposal of condemned vehicles within the stipulated period of time.	-	-	19	41	18	78	25	61	163	60	59
Being unable to have a clear audit opinion.	9	100	45	98	23	100	41	100	271	100	100
Being unable to obtain at least 70% of the expected Rates and Tax revenue.	-	-	-	-	10	43	18	44	147	54	52
Not taking proper action with regard to collecting business tax.	-	-	-	-	8	35	27	66	140	52	52

This numerical table has been prepared based on the data collected when a type of an institution or types of institutions deviated from a certain subject field by a percentage of more than 33%. When calculating a general percentage the number of institutions relevant for that respective subject field has been taken into consideration and the relevant percentages have been rounded to the closest whole number.



**Institutions that achieved high performance in the accounting year 2016**

The institutions that have shown high 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 2016. (The number of institutions selected from each category has been decided on the basis of giving representation to all the institutions)

<b><u>Institution</u></b>	<b><u>Position as a percentage</u></b>
<b>(a) Government ministries</b>	
Ministry of Women and Child Affairs	98
Ministry of Law and Order and Southern Development	92
Ministry of Development Strategies and International Trade	91
Ministry of Social Empowerment and Welfare	90
Ministry of Foreign Employment	90
Ministry of Post, Postal Services & Muslim Religious Affairs	88
<b>(b) Government Departments</b>	
Department of Treasury Operations	100
Department of Registrar of Companies	100
Department of Development Finance	97
Department of External Resources	96
Department of Management Audit	95
Department of Public Accounts	94
Department of Management Services	94
Department of Hindu Religious and Cultural Affairs	93
Department of National Botanical Gardens	92

Department of Examinations	91
Food Commissioners Department	90
Department of National Planning	90
<b>(c) Specified Expenditure Units</b>	
Department of Auditor General	99
Office of the Prime Minister	94
<b>(d) District Secretariats</b>	
District Secretariat, Gampaha	96
District Secretariat, Batticaloa	91
District Secretariat, Jaffna	90
<b>(e) Provincial Council Funds</b>	
Western Provincial Council	85
<b>(f) Provincial Specified Expenditure Units, Ministries and Departments</b>	
Office of the Chief Secretary – Northern Province	100
Office of the Deputy Chief Secretary (Finance) –Northern Province	99
Chief Ministry – Local Government – Northern Province	99
Department of Industries – Northern Province	98
Department of Indigenous Medicine – Northern Province	98
Department of Social Services – Eastern Province	98
Department of Probation and Childcare Services - – Northern Province	97
Department of Irrigation – Uva Province	97
Department of Sports – Eastern Province	97
Department of Revenue – Northern Province	96

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Department of Social Services – Uva Province	96
Department of Revenue – Central Province	96
Office of the Deputy Chief Secretary (Planning) – Uva Province	96
Office of the Deputy Chief Secretary (Administration) – Uva Province	96
Office of the Deputy Chief Secretary (Planning) – Northern Province	96
Department of Land Administration – Northern Province	95
Department of Buildings – Northern Province	95
Department of Industrial Development – Sabaragamuwa Province	95
Ministry of Agriculture – Northern Province	95
Ministry of Local Government, Economic Promotion, Power & Energy, Environmental Affairs, Water Supply & Drainage and Tourism – Western Province	95
Department of Probation and Childcare Services – Uva Province	95
Department of Social Welfare, Probation and Childcare Services - Central Province	95
Office of the Deputy Chief Secretary (Engineering) – Northern Province	95
Department of Irrigation – Northern Province	94
Department of Cooperative Development – Uva Province	94
Department of Road Development – Eastern Province	94
Office of the Secretary to the Governor – Eastern Province	94
Public Service Commission – Sabaragamuwa Province	94
Office of the Deputy Chief Secretary (Personnel Training) – Northern Province	93

Ministry of Road Development, housing, Water Supply,	93
Consumer affairs and Cooperative & Food supply and Distribution - Uva Province	
Ministry of Health, Indigenous Medicine, Social Welfare,	93
Probation & Child Care Services, Women Affairs and Council Affairs - Western Province	
Department of Internal Audit – Uva Province	93
Ministry of Health, Indigenous Medicine – Northern Province	93
Ministry of Agriculture, Animal Production, Health, Irrigation &	93
Fisheries – Eastern Province	
Ministry of Health, Indigenous Medicine, Social Welfare & Probation &	93
Child Care Services – Central Province	
 <b>(g) Authorities established under Provincial Council statutes</b>	
Cooperative Employees Commission – Southern Province	88
Road Development Authority – Central Province	84
Road Passenger Transport Authority – Central Province	84
Regional Resource Development Authority – North Western Province	82
Machinery Equipment Authority – North Western Province	81
Early Childhood Development Authority – North Western Province	80
Waste Management Authority – Western Province	80
 <b>(h) Local Government Institutions</b>	
<b>i. Municipal Councils</b>	
Kaduwela Municipal Council	82.5
Hambanthota Municipal Council	81
Batticaloa Municipal Council	79



**ii. Urban Councils**

Minuwangoda Urban Council	87.5
Eravur Urban Council	87
Horana Urban Council	87
Seethwakapura Urban Council	83
Beruwala Urban Council	82

**iii. Pradeshiya Sabhas**

Seethawaka Pradeshiya Sabha	95.5
Narammala Pradeshiya Sabha	91
Madurawela Pradeshiya Sabha	90.5
Ella Pradeshiya Sabha	89
Akurana Pradeshiya Sabha	88.5
Nattandiya Pradeshiya Sabha	88
Homagama Pradeshiya Sabha	88
Arayampathy Pradeshiya Sabha	87
Alyadivembu Pradeshiya Sabha	86
Dompe Pradeshiya Sabha	86
Chenkalady Pradeshiya Sabha	85
Minuwangoda Pradeshiya Sabha	84.5
Haputale Pradeshiya Sabha	84
Wennappuwa Pradeshiya Sabha	83
Wariyapola Pradeshiya Sabha	83
Vavunathivu Pradeshiya Sabha	82.5

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Mathugama Pradeshiya Sabha	82.5
Kokkadicholai Pradeshiya Sabha	82.5
Kobeigane Pradeshiya Sabha	82.5
Mahara Pradeshiya Sabha	82
Anamaduwa Pradeshiya Sabha	82
Pannala Pradeshiya Sabha	81.5
Moneragala Pradeshiya Sabha	81.5
Kuliyapitiya Pradeshiya Sabha	81.5
Harispattuwa Pradeshiya Sabha	81
Ganga Ihala Korale Pradeshiya Sabha	81
Alawwa Pradeshiya Sabha	81

## **Specific Expenditure Units of the Government**

### **Parliament of Sri Lanka**

#### **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.**

Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. The Board of Surveys had not been carried out on due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

### **Judicial Service Commission Secretariat**

#### **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. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

**Human Rights Commission of Sri Lanka**

**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.**

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. Annual action plan had not been prepared. At least three audit management committee meetings had not been held. No actions had been taken for the recommendations on excesses and shortages & 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. No written allocation of duties had been done in respect of all the staff.

**Office of the Parliamentary commissioner for Administration**

**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 Assets Register on computer accessories and software had not been maintained on up to date basis. Register on cheques and money order received was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. At least three audit management committee meetings had not been held. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. No time analysis had been prepared on outstanding loan balances. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

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

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

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

#### **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. 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 pool vehicles had not been submitted to 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 on the Advance Account remaining over one year. 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 in respect of all the staff.

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

#### **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.**

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 due dates 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 time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Presidential Secretariat**

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

**The following shortcomings were identified 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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.

### **National Education Commission**

#### **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. 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 due dates 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.

### **Administrative Appeals Tribunal**

#### **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. Register on cheques and money order received was not maintained on up to date basis. Annual procurement plan had not been prepared. No time analysis had been prepared on outstanding loan balances. 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 Election**

#### **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. The Board of Surveys had not been carried out on due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining over one year.

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

**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. 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.

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

**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.**

Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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.

**Finance Commission**

**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. 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.

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

#### **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.**

At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on due dates 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. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Office of the Public Service 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.**

The Board of Surveys had not been carried out on due dates 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.

### **National Police 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.**

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.



**Prime Minister'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.**

Commitments had been made exceeding the provisions of authorized approved limits.

**Auditor General's Department**

**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 outstanding loan balances on the Advance Account remaining over one year.

## **Ministries of the Government**

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

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.0**

**The following shortcomings were identified 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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. No written allocation of duties had been done in respect of all the staff.

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

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

**The following shortcomings were identified 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. 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 on the Advance Account 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 in respect of all the staff.

### **Ministry of Education**

#### **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.**

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. 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 due dates 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. There had been outstanding loan balances on the Advance Account 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 in respect of all the staff.

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

#### **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. 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. 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 due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account 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 Rural Economic Affairs**

#### **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. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

### **Ministry of Regional Development**

#### **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. Votes ledger or printed copy of vote ledger under CIGAS programme was not maintained on up

to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Delegation of Authority within the institution had not been conferred as per Financial Regulation 135. The delegation of authority was not communicated adequately within the Organization. Delegation of Authority had not been done so as to ensure that all transactions are checked by at least two officers. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Expenditure had been incurred exceeding the authorized limits. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account remaining over one year. 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.

### **Ministry of Special Assignments**

#### **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.**

Annual action plan had not been prepared. Annual procurement plan had not been prepared. Cash flow showing the monthly cash requirement had not been submitted to the Department of Treasury operations at the beginning of the year. At least three audit management committee meetings had not been held. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. Expenditure had been incurred exceeding the authorized limits. No time analysis had been prepared on outstanding loan balances. 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 Home Affairs**

#### **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. 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 due dates 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 pool vehicles had not been submitted to 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. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Primary Industries**

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

Non submission of public officers' advance account on or before due date. 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. 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. 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. 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 Defence**

#### **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.**

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. 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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank accounts which are coming from the year under

view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

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

#### **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. 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. 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 due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining over one year.

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

#### **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 due dates 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. 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 on the Advance Account 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 Mass Media**

**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.**

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 on the Advance Account 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.

**Ministry of Irrigation and Water Resources Management**

**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. 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. Bank reconciliation statements had not been prepared on due date. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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 - 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 Board of Surveys had not been carried out on due dates 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 bank 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 on the Advance Account 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.

**Ministry of Prison Reforms and Rehabilitation, Resettlement and Hindu Religious 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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Ministry of City Planning and Water Supply**

**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. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Hill Country New Villages, Infrastructure and Community Development**

**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.**

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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Megapolis and Western Development**

**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.**

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. 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. Excess cadre had been recruited, exceeding the approved cadre limits.

**Ministry 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.**

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

**Ministry of Buddhasasana**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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 Foreign Affairs**

**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. 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 due dates 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 on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account remaining over one year.

**Ministry of Science, Technology and Research**

**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.**

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 on the Advance Account 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 Justice**

**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. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

**Ministry of Labour and Trade Union Relations**

**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 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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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 Mahaweli Development and Environment**

#### **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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 - 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. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Transport and Civil Aviation**

**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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

**Ministry of Provincial Councils and Local Government**

**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. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 National Policies and Economic Affairs**

**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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account remaining over one year.

### **Ministry of Finance**

#### **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 on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Ministry of Internal Affairs, Wavamba Development 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.**

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 on the Advance Account 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 Public Enterprise Development**

#### **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. 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 due dates 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.

### **Ministry of Disaster Management**

#### **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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining over one year.

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

#### **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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Sports**

#### **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. 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. The Board of Surveys had not been carried out on due dates 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. Expenditure had been incurred exceeding the authorized limits. There had been outstanding loan balances on the Advance Account remaining over



one year. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book. Excess cadre had been recruited, exceeding the approved cadre limits.

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

#### **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.**

Losses 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 due dates 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 bank 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.

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

#### **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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits.

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

#### **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.**

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Ports and Shipping**

#### **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. Annual procurement plan had not been prepared. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. There had been outstanding loan balances on the Advance Account remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Ministry of Lands**

#### **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. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. 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 on the Advance Account remaining over one year.

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

#### **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.**

Stock book was not maintained on up to date basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Skills Development & Vocational Training**

**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.**

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Telecommunication and Digital Infrastructure**

**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.**

Inoperative bank 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. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account 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 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.**

Losses Register was not maintained on up to date 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.

**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. 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.

### **Ministry of Foreign Employment**

**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 on the Advance Account remaining over one year.

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

**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 on the Advance Account remaining over one year.

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

**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 Board of Surveys had not been carried out on due dates 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.

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

**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.**

Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account remaining over one year.

**Ministry of Women and Child Affairs**

**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.**

## **Departments of the Government**

### **Department of Archaeology**

#### **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. Cash book or Memorandum cash Book (when the CIGAS programme is in operation) was not maintained on up to date basis. Inventory 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 due dates 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. Bank reconciliation statements had not been prepared on due date. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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 Ayurveda**

#### **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.**

Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Audit Query Register was not maintained on up to date basis. 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 due dates 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 pool vehicles had not been submitted to 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 on the Advance Account 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 Pensions**

#### **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 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department of Forest Conservation**

#### **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.**

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 due dates for the year in review & the reports had not been submitted to the Auditor General. 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 on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. 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 on the Advance Account 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.

#### **Department of Irrigation**

#### **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.**

Non submission of public officers' advance account on or before due date. Fixed Asset Register was not maintained on up to date basis. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month. The Board of Surveys had not been carried out on due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.



**Department of Agrarian Development**

**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.**

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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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. Excess cadre had been recruited, exceeding the approved cadre limits.

**Department of Excise**

**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. Votes ledger or printed copy of vote ledger under CIGAS programme 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 due dates 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 on the Advance Account 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. 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 Animal Production and Health**

#### **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 due dates 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. There had been outstanding loan balances on the Advance Account 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. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department Of Community Based Corrections**

#### **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.**

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. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank 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 on

the Advance Account 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 Divinaguma Development**

#### **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. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Bank reconciliation statements had not been prepared on due date. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account remaining over one year.

### **Department of Government Printing**

#### **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. Register on Personal salaries and Emolument /salary card, was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance

Account 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.

### **Department of Labour**

#### **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. 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 on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 Sri Lanka Railways**

#### **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.**

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. The Board of Surveys had not been carried out on due dates 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 on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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. No reconciliation had been done monthly with regard to the differences between

imprest balances and the Treasury book. Excess cadre had been recruited, exceeding the approved cadre limits.

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

#### **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 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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Coast Guard**

#### **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.**

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. There had been instances where internal audit queries had not been answered within a period of 1 month. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Expenditure had been incurred exceeding the authorized limits. 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 in respect of all the staff.

### **Department of Courts Administration**

#### **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. 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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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. 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.

### **Department of Posts**

#### **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. The Board of Surveys had not been carried out on due dates 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. There had been outstanding loan balances on the Advance Account 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. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

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

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

**The following shortcomings were identified 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 cheques and money order received was not maintained on up to date basis. The Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to 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 on the Advance Account 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 in respect of all the staff.

### **Department of Census and Statistics**

#### **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. 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 due dates 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 on the Advance Account remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No written allocation of duties had been done in respect of all the staff.

### **Department of Inland Revenue**

#### **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 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. The Board of Surveys had not been carried out on due dates 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 on Bank

Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

### **Sri Lanka Customs**

#### **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.**

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. 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 on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 Import and Export**

#### **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. Register on cheques and money order received was not maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. 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 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 pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all vehicles were not maintained



on up to date basis. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

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

#### **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 due dates 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 pool vehicles had not been submitted to 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 on the Advance Account 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 Rubber Development**

#### **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. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

**Land Commissioner General's 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.**

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 due dates 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. There had been outstanding loan balances on the Advance Account 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 Buddhist Affairs**

**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. 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 bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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 Fisheries and Aquatic Resources**

**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. 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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 National Zoological Gardens**

#### **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. 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 on the Advance Account 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.

### **Department of Government Information**

#### **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.**

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 due dates 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. There had been outstanding loan balances on the Advance Account 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.

**Department of Prisons**

**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. 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. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

**Department of Surveyor General**

**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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**Sri Lanka Air Force**

**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.**

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 on the Advance Account 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.

#### **Attorney General's 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.**

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. Delegation of Authority had not been done so as to ensure that all transactions are checked by at least two officers. 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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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.

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

##### **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. 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. There had been outstanding loan balances on the Advance Account 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 Export Agriculture**

**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.**

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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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 Navy**

**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.**

No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Expenditure had been incurred exceeding the authorized limits. There had been outstanding loan balances on the Advance Account 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.

**Department of Sports Development**

**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. 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 on the Advance Account 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 - 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 Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank 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 on the Advance Account 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. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

**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. 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. 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 on the Advance Account 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 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.**

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. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank

Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 Police**

#### **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. Stock book was not maintained on up to date basis. The Board of Surveys had not been carried out on due dates 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 on the Advance Account remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No written allocation of duties had been done in respect of all the staff.

### **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.**

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 outstanding loan balances on the Advance Account 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 - 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 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. Inventory Book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account 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.

### **Department of Public Finance**

#### **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. 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 action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

### **Department of Registrar General**

#### **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 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. At least three audit management committee meetings had not been held. Inoperative bank accounts which are coming from the year

under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Technical Education and Training**

#### **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. 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 on the Advance Account 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.

### **Department of Wildlife Conservation**

#### **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. 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. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department of Agriculture**

#### **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. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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 Cultural Affairs**

#### **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.**

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 on the Advance Account 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.

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

#### **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. 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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account remaining over one year.

### **Department Of National Community Water Supply**

#### **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 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 pool vehicles had not been submitted to the Auditor General on regular basis. Log books on all

vehicles were not maintained on up to date basis. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

### **Department of Valuation**

#### **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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 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. 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 pool vehicles had not been submitted to 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. Excess cadre had been recruited, exceeding the approved cadre limits.

### **Department of Land Settlement**

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

revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account remaining over one year.

### **Department of Buildings**

#### **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.**

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Christian Religious Affairs**

#### **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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account remaining over one year.

### **Department of Meteorology**

#### **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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account remaining

over one year. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

### **Department of Motor Traffic**

#### **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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account 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 Probation and Child Care 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.**

Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Delegation of Authority had not been done so as to ensure that all transactions are checked by at least two officers. 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.

### **Department of Public Trustee**

#### **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. 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 pool vehicles had not been submitted to the Auditor General on regular basis.

### **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. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. No time analysis had been prepared on outstanding loan balances. There had been outstanding loan balances on the Advance Account remaining over one year. No written allocation of duties had been done in respect of all the staff.

### **Department of Government Analyst's**

#### **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 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 pool vehicles had not been submitted to the Auditor General on regular basis. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 - 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. The Board of Surveys had not been carried out on due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. No time analysis had been prepared on outstanding

loan balances. There had been outstanding loan balances on the Advance Account remaining over one year.

### **Office of the Registrar of the supreme Court**

#### **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. Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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.

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

#### **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.**

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 on the Advance Account remaining over one year. No reconciliation had been done monthly with regard to the differences between imprest balances and the Treasury book.

### **Department of Legal 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.**

Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.



**Department of Public Enterprises**

**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 Board of Surveys had not been carried out on due dates 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 pool vehicles had not been submitted to 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 on the Advance Account 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 Registration of Persons**

**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 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. There had been outstanding loan balances on the Advance Account 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 - 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 pool vehicles had not been submitted to 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 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.**

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 on the Advance Account remaining over one year.

**Department of Fiscal Policy**

**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 due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled. There had been outstanding loan balances on the Advance Account 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 - 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. 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 pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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 Educational Publications**

**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.**

Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. There had been outstanding loan balances on the Advance Account 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.

**Civil Security 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.**

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. No written allocation of duties had been done in respect of all the staff.

**Department of Information Technology Management**

**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.**

Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to the Auditor General on regular basis. Inoperative bank 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. Excess cadre had been recruited, exceeding the approved cadre limits.

**Department of Legal Draftsman**

**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.**

Daily running charts and monthly summaries of running charts of pool vehicles had not been submitted to 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 Project Management and Monitoring**

**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.**

There had been outstanding loan balances on the Advance Account 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 Social 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.**

Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 - 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 Board of Surveys had not been carried out on due dates 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 bank accounts which are coming from the year under view or previous year, had not been settled.

### **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 on the Advance Account remaining over one year.

### **Department of National Planning**

**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 on the Advance Account remaining over one year.

### **Department of Examinations**

**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. There had been outstanding loan balances on the Advance Account 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 Botanical Gardens**

**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. There had been outstanding loan balances on the Advance Account 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.

### **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 on the Advance Account 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 Management 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.**

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

### **Department of State Accounts**

#### **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 outstanding loan balances on the Advance Account remaining over one year.

### **Department of Management Audit**

#### **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 outstanding loan balances on the Advance Account remaining over one year.

### **Department of External Resources**

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

### **Department of Development Finance**

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

### **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.**

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

### **Department of The Registrar of Companies**

**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.**

There had been outstanding loan balances on the Advance Account remaining over one year.

## **District Secretariats**

### **District Secretariat Matale**

#### **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.**

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. 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 due dates 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 on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 Trincomalee**

#### **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.**

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. Expenditure had been incurred exceeding the authorized limits. There had been outstanding loan balances on the Advance Account remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period. Excess cadre had been recruited, exceeding the approved cadre limits. No written allocation of duties had been done in respect of all the staff.



### **District Secretariat Anuradhapura**

#### **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. 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 due dates 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 on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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.

### **District Secretariat Matara**

#### **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. 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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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. Excess cadre had been recruited, exceeding the approved cadre limits.

### **District Secretariat Colombo**

#### **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.**

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. 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. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared 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 on the Advance Account 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 Polonnaruwa**

#### **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.**

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 due dates 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 pool vehicles had not been submitted to the Auditor General on regular basis. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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. No written allocation of duties had been done in respect of all the staff.

**District Secretariat Mulativu**

**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. Fixed Assets Register on computer accessories and software had not been maintained on up to date basis. Inventory Book was not maintained on up to date basis. Stock book was not maintained on up to date basis. Losses Register was not maintained on up to date basis. Annual action plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Log books on all vehicles were not maintained on up to date basis. There had been outstanding loan balances on the Advance Account remaining over one year. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571. No written allocation of duties had been done in respect of all the staff.

**District Secretariat Vavuniya**

**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. 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. There had been outstanding loan balances on the Advance Account 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 Nuwara Eliya**

**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. 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 due dates 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 on the Advance Account 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.

#### **District Secretariat Puttalam**

#### **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. Audit Query Register 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. 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 due dates 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. There had been outstanding loan balances on the Advance Account remaining over one year.

#### **District Secretariat Badulla**

#### **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. 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 on the Advance Account

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.

#### **District Secretariat Galle**

##### **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. 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. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account 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 Kegalle**

##### **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. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been outstanding loan balances on the Advance Account remaining over one year. Performance reports with regard to the year under review had not been submitted to the parliament within the stipulated period.

#### **District Secretariat Ratnapura**

##### **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. 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. 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 on the Advance Account 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.

**District Secretariat Kurunegala**

**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.**

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 on the Advance Account 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 Kandy**

**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. Commitments had been made exceeding the provisions of authorized approved limits. There had been outstanding loan balances on the Advance Account 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 Kilinochchi**

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

#### **District Secretariat Mannar**

#### **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. 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. Inoperative bank accounts which are coming from the year under view or previous year, had not been settled. Balances that are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. There had been outstanding loan balances on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

#### **District Secretariat Hambanthota**

#### **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 on the Advance Account 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.

#### **District Secretariat Ampara**

#### **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.**

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. Balances that

are revealed on Bank Reconciliation Statements which should be cleared, had not been cleared within a period of one month as per Financial Regulations. No action had been taken to clear time expired deposits in the General Deposit Account as per the provisions of F.R. 571.

#### **District Secretariat Kalutara**

##### **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. Annual procurement plan had not been prepared. Replies had not been received to all audit queries raised by the Auditor General within a period of one month. There had been instances where internal audit queries had not been answered within a period of 1 month.

#### **District Secretariat Monaragala**

##### **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.**

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 on the Advance Account remaining over one year.

#### **District Secretariat Jaffna**

##### **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 on the Advance Account remaining over one year. Excess cadre had been recruited, exceeding the approved cadre limits.

#### **District Secretariat Batticaloa**

##### **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.**



Replies had not been received to all audit queries raised by the Auditor General within a period of one month. Settlement of Adhoc Interim Imprest had not been done as per the provisions in F.R 371.

**District Secretariat Gampaha**

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

## **Provincial Council Funds**

### **Sabaragamuwa Provincial 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.**

Proposals in relation to recurrent and capital work imposed by the Finance Commission had not been submitted within due dates. Reports on estimated and actual revenue and expenditure of provincial agencies have not been submitted to Finance Commission within due date. A budget guideline had not been issued to all heads of provincial institutions in line with the instruction issued by the Finance Commission. Performance report for the year under review had not been submitted to the provincial council within the time stipulated. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions of the Provincial Council. Reports containing the decisions of Provincial Public Accounts Committee had not been presented to the Provincial Council on time. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts. 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.

### **Eastern Provincial Council**

#### **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.**

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. Copies of Internal Audit reports of the Provincial Council had not been submitted to the Auditor General. Reports containing the decisions of Provincial Public Accounts Committee had not been presented to the Provincial Council on time. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Court fines and Stamp duties which are to be

distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Southern Provincial Council**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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 accounts for the provincial fund, had not been submitted to the Auditor General by the stipulated time. Bank reconciliation statements on account of all bank accounts, belonging to provincial fund had not been done within the stipulated time as per Provincial Financial Regulations. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Northern Provincial 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.**

Performance report for the year under review had not been submitted to the provincial council within the time stipulated. No Audit and Management Committee had been established covering all Ministries/Departments and other institutions of the Provincial Council. Lands belonging to Provincial Council had not been identified and brought into Provincial Accounts. Buildings belonging to Provincial Council had not been identified and brought into Provincial Accounts. Machinery belonging to Provincial Council had not been identified and brought into Provincial Accounts. Furniture belonging to Provincial Council had not been identified and brought into Provincial Accounts. Vehicles belonging to Provincial council had not been identified and brought into Provincial Accounts. Court fines and Stamp duties which are to be distributed among respective local authorities had been retained over 6 months as at the end of the year under review.

### **Uva Provincial Council**

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

No Audit and Management Committee had been established covering all Ministries/Departments and other institutions of the Provincial Council. 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. 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.

### **North Central Provincial 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.**

The accounts for the provincial fund, had not been submitted to the Auditor General by the stipulated 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. The circulars which are not addressed to the Chief Secretaries but are important to financial and administration control of the Provincial Council had not been adopted with the approval of the Governor.

### **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 - 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.**

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

**Specified expenditure unites of the Provincial Councils,  
Ministries, and Departments**

**North Central Provincial Health Services Department**

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

**The following shortcomings were identified 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. Inventory book was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The Leave 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. 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. 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 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 cheques exceeding 6 months which were not presented for payments. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been uncovered deviations on fixed limits even after 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**North Central Provincial Education Department**

**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.**

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. 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. 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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Southern Provincial Motor Traffic Department**

**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.**

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. 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. 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the 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 - 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.**

The Fixed Assets Register 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. 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 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. There had been instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 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 unsettled balances in the cash book as at the end of the year under review.

### **North Central Provincial Chief Ministry**

#### **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.**

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the 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. 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 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Social Services 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. 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. 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Irrigation 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.**

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. 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. 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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Animal Production & Health Department**

##### **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.**

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. 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. 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 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 expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Health Services Department**

##### **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.**

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. 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 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 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 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 Education Department**

#### **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.**

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the 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 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. 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.

### **Western Provincial Health Services Department**

#### **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.**

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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Sabaragamuwa Provincial Chief Ministry**

#### **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.**

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. 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. 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 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 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. There had been deposits which were not cleared for more than 2 years.

### **Southern Provincial Health Department**

#### **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.**

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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Sports 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. 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. 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. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations 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. 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. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Ayurveda 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.**

Stock Register on consumable goods 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. 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 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Agriculture Department**

#### **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 Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the 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 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Probation & Childcare Department**

#### **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 Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the 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. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Southern Provincial Ministry of Education, Lands, Land Development, Transport & News**

**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 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. Vehicle running charts, monthly summaries and vehicle log books 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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held within the year.

#### **North Central Provincial Internal Audit Department**

#### **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.**

Register on cheques and money orders received was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. 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 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. No time analysis had been prepared with regard to balances in deposit accounts.

#### **North Central Provincial Local Government Department**

#### **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.**

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Southern Provincial Industrial Development Department**

#### **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.**

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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Engineering Department**

#### **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.**

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. 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 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Ayurveda Department**

**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.**

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. 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 had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There were unidentified debits in the bank statement 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held within the year.

### **Western Provincial Education Department**

#### **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.**

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. 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. No proper register had been maintained for issuing fuel orders. 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. 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 Ministry of Health**

#### **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. 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. 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 no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Western Provincial Textile 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 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. 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 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Planning)**

#### **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 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 counterfoil books 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. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There had been cheques 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 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 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. No time analysis had been prepared with regard to balances in deposit accounts.

#### **Southern Provincial Housing 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 Appropriation Account for the relevant year had not been submitted within the due date. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Losses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Register on Advances issued had not been maintained on up to date basis. The 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. No proper register had been maintained for issuing fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Ministry of Agriculture**

#### **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.**

Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. 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 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 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 Ministry of Irrigation**

**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 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Sports Affairs 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 Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the 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. Vehicle running charts, monthly summaries and vehicle log books 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. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Western Provincial Agriculture 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 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. 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 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. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Sabaragamuwa Provincial Health 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 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 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 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 Education Department**

#### **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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Sabaragamuwa Provincial Agriculture Department**

#### **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. 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 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. 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.

### **Sabaragamuwa Provincial Council Secretariat**

#### **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. 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. 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 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. 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.

### **Eastern Provincial Department of Health Service**

**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. 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 instances where expenditure had been incurred exceeding net provisions. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. There had been uncovered deviations on fixed limits even after 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 unsettled balances in the cash book as at the end of the year under review.

### **North Central Provincial Cultural Department**

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

**The following shortcomings were identified 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. 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 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western 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. 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 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 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Southern Provincial Ayurveda 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Eastern Provincial Department of Education**

**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 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. 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. 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 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 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 - 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 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 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Local Government 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.**

The Fixed Assets Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. It is observed that there had been instances where 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 cheques that presented to the bank but not realized for more than 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Sabaragamuwa 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 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. 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 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 had been cheques that presented to the bank but not realized for more than 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. 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 Education 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.**

Register on Loses 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. 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 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 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. No time analysis had been prepared on unsettled Imprest balances. 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 Animal Production & 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 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 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Textile 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. 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 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. 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. 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. No time analysis had been prepared with regard to balances in deposit accounts.

#### **North Central Provincial Co-operative Development 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. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. The annual action plan of the 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 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Sabaragamuwa Provincial Animal Production & 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 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances. 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 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. 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 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. 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 Agriculture 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. 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. 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 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.

### **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.**

The Fixed Assets Register had not been maintained on up to date basis. The Leave Register 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Chief Secretary's Office**

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

**The following shortcomings were identified 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Western Provincial Probation & Childcare Services 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. The Fixed Assets Register had not been maintained on up to date basis. The Leave Register 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. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Council Secretariat**

#### **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. Audit Query Register had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Inventory book was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. 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 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 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. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual action plan of the year under review had not been prepared and approved before the due date. 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances.

### **Eastern Provincial Department of Local Government**

#### **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 Appropriation Account for the relevant year had not been submitted within the due date. Register on Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. The annual

action plan of the 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 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.

### **North Central Provincial Rural Development 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 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Western Provincial Local Government 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.**

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. 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. No proper register had been maintained for issuing fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been 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 debits in the bank statement which exceeds two months. No time analysis had been prepared on unsettled Imprest balances.

**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 - 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 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Sabaragamuwa Provincial Ministry of Education, Information Technology and Cultural Affairs**

**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.**

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 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 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 Office of the Deputy Chief Secretary (Engineering Services)**

**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 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 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 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. 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 - 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. 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. 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 cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement which exceeds two months. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Industrial Development & Business Promotion 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances. 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.

### **Central Provincial Trade Commerce & Tourism 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. 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. 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. 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.

### **North Western Provincial Engineering 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Western Provincial Irrigation 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 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. 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 instances where actions had not been completed on accidents happened in previous

years. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Northern Provincial Department of Rural Development**

#### **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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Sabaragamuwa Provincial Governor'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.**

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. 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 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. 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 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 - 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. 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. 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 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 instances where repairs carried on vehicles had not been entered in log Books. There had been instances where actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been 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.

**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.**

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. 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. No time analysis had been prepared on unsettled Imprest balances. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Western Provincial Co-operative Development 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.**

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 that presented to the bank but not realized for more than 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Western Provincial Engineering Bureau**

##### **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. 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. 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.

#### **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 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. 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 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. 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 Council Secretariat**

**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. Register on Loses 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 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 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Public Service Commission**

**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.**

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 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 had been instances where expenditure had been incurred exceeding net provisions. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Northern Provincial Department of Education**

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

**The following shortcomings were identified 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. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been balances on the 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.

### **Sabaragamuwa Provincial Ayurveda 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. 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. 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. 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. 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.

### **Sabaragamuwa Provincial Sports Development 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.**

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Stock Register on consumable goods had not been maintained on up to date basis. It is observed that there had been instances where 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. 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. 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 Chief Ministry**

#### **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. 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. 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 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Southern Provincial Local Government 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. 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 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 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Office of the Governor**

#### **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. Register on cheques and money orders received was not maintained on up to date basis. Register on Advances issued 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. 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. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations 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. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

#### **North Central 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.**

Register on cheques and money orders received was not 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 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Land Commissioner Department**

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

**The following shortcomings were identified 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. 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. 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. 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. No time analysis had been prepared on unsettled Imprest balances.

### **North Central Provincial Ministry of Co-Operative**

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

**The following shortcomings were identified 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. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Western Provincial Co-operative 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.**

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 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. No time analysis had been prepared on unsettled Imprest balances.

**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 - 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. 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. 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. There had been deposits which were not cleared for more than 2 years.

**Southern Provincial Animal Production & Health 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. 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. 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.

**Southern Provincial Internal Audit 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. 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 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 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 instances where repairs carried on vehicles had not been entered in log Books. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations 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. 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. 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 Deputy Chief Secretary's Office (Engineering Services)**

**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.**

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 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. 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 on unsettled Imprest balances. 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 - 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.**

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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Council Secretariat**

**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 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Irrigation 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. 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. Register on Advances issued 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 cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Public Service Commission**

**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 Advances issued 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 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. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Central Provincial Local Government 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. Register on counterfoil books 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 cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Eastern Provincial Department of Internal Audit**

#### **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. 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **North Central Provincial Council Secretariat**

#### **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 Advance Accounts of Provincial officers had not been submitted within the due dates. 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**North Western Provincial Chief Secretary's Office**

**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. 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 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. 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 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 - 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. 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 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 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 with regard to balances in deposit accounts.

**North Western Provincial Probation & Childcare Department**

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

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 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. 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 office of the Deputy Chief Secretary (Engineering Services)**

**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 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. 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. 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. 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 Office of the Governor**

**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. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Uva Provincial Co-operative Employees Commission**

**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. 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 Leave 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. 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 time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

**Uva Provincial Land Commissioner Department**

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

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 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 instances where repairs carried on vehicles had not been entered in log Books. 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. 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 Local Government 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.**

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 cheques that presented to the bank but not realized for more than two months. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. There had been unsettled balances in the cash book as at the end of the year under review. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Governor's Secretariat**

**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. 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 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Central Provincial Ministry of Sports, Youth Affairs, Rural Development & Industries**

**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.**

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 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 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 Rural Development 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 Advance Accounts of Provincial officers had not been submitted within the due dates. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Land Commissioner 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 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. 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. 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.

#### **Northern Provincial Department of Animal production & Health**

#### **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 cheques and money orders received was not 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. 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Sabaragamuwa Provincial Education 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.**

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. There had been instances where actions had not been completed on accidents happened in previous years. There had been cheques exceeding 6 months which were not presented for payments. There were unidentified debits in the bank statement 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.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Financial Management)**

**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 Advance Accounts of Provincial officers had not been submitted within the due dates. Register on Advances issued had not been maintained on up to date basis. 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. 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 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. No time analysis had been prepared with regard to balances in deposit accounts.



**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 - 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.**

Register on cheques and money orders received was not maintained on up to date basis. No proper communication within the institution had been done regarding the delegation of financial Authorities. 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 actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There 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.

**Western Provincial Revenue 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.**

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. 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. No time analysis had been prepared on unsettled Imprest balances. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**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.**

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 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. 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 Cultural Affairs**

**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 Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. There had been instances where 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 unsettled balances in the cash book as at the end of the year under review.

**Northern Provincial Department of Local Government**

**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. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

#### **Sabaragamuwa Provincial Land Commissioner 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. 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 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 Irrigation 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. 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. 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. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It is observed that there had been

balances on the 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 - 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.**

Register on Advances issued 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. 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. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Animal Production 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 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. 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 is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Central Provincial Ayurveda 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 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. 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.

**Northern Provincial Department of Sports**

**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 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Sabaragamuwa 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. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. There were unsettled

ad hoc 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.

### **Southern Provincial Co-operative 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.**

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 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. 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.

### **Southern Provincial Public 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.**

Register on Computer Accessories and software had not been maintained on up to date basis. Audit Query Register had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Western Provincial Housing 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.**

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 Losses 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 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. No time analysis had been prepared on unsettled Imprest balances. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Ministry Education, Sports, Cultural Affairs & Youth Affairs**

**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. 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. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. 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 Housing & Construction 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 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. 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**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 - 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. 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 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.

**Northern Provincial Department of Health Services**

**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. 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. 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. 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 Deputy Chief Secretary's Office (Personnel & Training)**

**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.**

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 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 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.

**Western Provincial Land Commissioner 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.**

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. 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. No time analysis had been prepared on unsettled Imprest balances. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Central Provincial Housing 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. 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

**Central Provincial Ministry of Road Development, Electricity & Energy, Housing & Construction**

**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. Register on Loses 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 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. 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 Motor Traffic**

**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. 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 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. No reconciliation had been done to reconcile imprest balances on departmental books and Provincial Treasury Books. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**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.**

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 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 Office of the Chief Secretary**

**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. 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 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.

**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.**

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 instances where actions had not been completed on accidents happened in previous years. There had been unclear inoperative account/accounts owned by the institute at the end of the year under review. There had been cheques exceeding 6 months which were not presented for payments. There were 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Uva Provincial Industrial Development 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. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. 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 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 on unsettled Imprest balances.

### **Western Provincial Industrial 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. 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were

not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held within the year.

### **Central Provincial Chief Secretary's Office**

#### **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 Losses 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

### **Central Provincial Cultural Affairs 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 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 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. 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 Department of Irrigation**

**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 cheques and money orders received was not maintained on up to date basis. Register on Losses 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 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. 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. There had been deposits which were not cleared for more than 2 years.

**Eastern Provincial Deputy Chief Secretary's Office (Planning)**

**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 Losses 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. 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 unsettled balances in the cash book as at the end of the year under review. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Office of the Chief Secretary**

**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 Loses 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. 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 unsettled balances in the cash book as at the end of the year under review.

### **Eastern Provincial Public Service Commission**

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

**The following shortcomings were identified 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. Register on counterfoil books 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. 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.

### **Sabaragamuwa Provincial Chief Secretary's Office**

#### **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. 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. No proper register had been maintained for issuing fuel orders. 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.

**Southern Provincial Council Secretariat**

**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 Computer Accessories and software had not been maintained on up to date basis. Register on Loses had not been maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. 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. 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 Probation & Social Welfare 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 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 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.

**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.**



The Fixed Assets Register 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central Provincial Engineering Services 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. 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 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. 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 Transport 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 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. Vehicle running charts, monthly summaries and vehicle log books had not been maintained on up to date basis. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. No proper register had been maintained for issuing fuel orders. 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 that presented to the bank but not realized for more than two months. There were unidentified debits in the bank statement which exceeds two months. No time analysis had been prepared on unsettled Imprest balances.

**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 - 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. 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. 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 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.

**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. 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. 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 - 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. 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 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Central 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **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 - 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.**

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 actions had not been completed on accidents happened in previous years. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled Imprest balances. 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.

**Central Provincial Public Service 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial 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.**

The annual action plan of the the year under review had not been prepared and approved before the due date. 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. 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 - 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.**

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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Deputy Chief Secretary's Office (Finance)**

**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.**

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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Deputy Chief Secretary's Office (Personnel and Training)**

**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.**

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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**North Central Provincial Planning & Operational 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. Register on counterfoil books had not been maintained on up to date basis. There had been instances where actions had not been completed on accidents happened in previous years. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. It is observed that there had been balances on the Advance account of the Provincial public officers which are carried over more than one year. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Animal Production & Health 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Public Service 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.**

Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. 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. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Governor's 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.**

Register on cheques and money orders received was not 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. 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the 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 - 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. 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. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Department of Rural Industries**

**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 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. 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.

**North Central Provincial Office of the Governor**

**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 Losses 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 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. No time analysis had been prepared on unsettled Imprest balances.

**North Central Provincial Revenue Commissioner Office**

**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 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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Northern 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.**

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. 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 - 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. 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.

**Sabaragamuwa Provincial Co-operative Employees 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.**

Register on counterfoil books had not been maintained on up to date basis. No proper register had been maintained for issuing fuel orders. There had been instances where no entries had been maintained in losses register for accidents and damages on motor vehicles. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations 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. No time analysis had been prepared with regard to balances in deposit accounts.

**Southern Provincial Planning 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.**

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 time analysis had been prepared on

unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Southern Provincial Revenue 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.**

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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Uva Provincial Public Service 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.**

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. No proper register had been maintained for issuing fuel orders. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Uva Provincial Revenue Commissioner 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 repairs carried on vehicles had not been entered in log Books. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Central Provincial Co-operative Development 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 annual action plan of the 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. 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 time analysis had been prepared on unsettled Imprest balances.

#### **Eastern Provincial Deputy Chief Secretary's Office (Engineering Services)**

**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.**

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. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Central Provincial Department of Treasury**

**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 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. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **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.**

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 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. 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.

### **Northern 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.**

The Fixed Assets Register had not been maintained on up to date basis. 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. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

### **Uva Provincial Health 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. 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 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.

#### **Central Provincial Land Commissioner 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.**

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. No time analysis had been prepared on unsettled Imprest balances.

#### **Eastern Provincial Department of Land Administration**

**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. 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. 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.

#### **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. Register on Computer Accessories and software had not been maintained on up to date basis. Register on cheques and money orders received was not maintained on up to date basis. Register on Loses had not been maintained on up to date basis. There had been cheques exceeding

6 months which were not presented for payments. No time analysis had been prepared on unsettled Imprest balances.

**Eastern Provincial Department of Rural Development**

**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. 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 that presented to the bank but not realized for more than two months. No time analysis had been prepared on unsettled Imprest balances. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**North Western Provincial Chief Ministry**

**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 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 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. No time analysis had been prepared on unsettled Imprest balances.

**North Western 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.**

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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

#### **North Western Provincial Revenue 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.**

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. 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 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.

#### **North Western Provincial Road 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.**

The Fixed Assets Register 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 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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **North Western Provincial Social Services 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.**

Register on Computer Accessories and software had not been maintained on up to date basis. No time analysis had been prepared on unsettled Imprest balances.

**Northern Provincial Department of Co-operative Development**

**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.**

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. No time analysis had been prepared on unsettled Imprest balances.

**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 - 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 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 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 - 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.**

It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. 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. No time analysis had been prepared on unsettled



Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts.

**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 - 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 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. No time analysis had been prepared on unsettled Imprest balances.

**North Western Provincial Internal Audit 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 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 balances on the Advance account of the Provincial public officers which are carried over more than one year. Minimum 3 meetings of Audit and Management Committee had not been held with in the 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.**

The Fixed Assets Register had not been maintained on up to date basis. Register on Computer Accessories and software had not been maintained on up to date basis. There had been instances where vehicles that were not in running condition had been carried in over a period or more than one year. 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 Council Secretariat**

**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.**

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. 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. 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 - 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.**

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. 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.

**Western Provincial Co-operatives Employees 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.**

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. No time analysis had been prepared on unsettled Imprest balances. No time analysis had been prepared with regard to balances in deposit accounts. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Eastern Provincial Department of Motor Traffic**

**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 Losses 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 instances where expenditure had been incurred exceeding net provisions. No time analysis had been prepared on unsettled Imprest balances.

**North Western Provincial Policy Making & Plan Implementation 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.**

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 cheques exceeding 6 months which were not presented for payments. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Northern Provincial Ministry of Fisheries**

**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 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.

**Sabaragamuwa Provincial Office of the Deputy Chief Secretary (Personnel & 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.**

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. There were unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared 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 - 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 cheques exceeding 6 months which were not presented for payments. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

#### **Eastern Provincial Department of Agriculture**

##### **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. 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 Co-operative 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.**

The Fixed Assets Register had not been maintained on up to date basis. 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 - 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. 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 Governor's Office**

**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. 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. There had been instances where actions had not been completed on accidents happened in previous years. No time analysis had been prepared on unsettled Imprest balances. 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 - 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 cheques and money orders received was not maintained on up to date basis. There had been cheques exceeding 6 months which were not presented for payments. 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. No time analysis had been prepared with regard to balances in deposit accounts.

**Northern Provincial Department of Road Development**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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 deposits which were not cleared for more than 2 years.

**Northern Provincial Provincial Co-operative Employees 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.**

It is observed that there had been instances where audit queries had not been replied within a period of a month. Minimum 3 meetings of Audit and Management Committee had not been held with in the year.

**Sabaragamuwa Provincial Internal Audit 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.**

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. 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 Ayurveda 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.**

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 Department of Animal Production & Health**

**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 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 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 - 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. 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 Road 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 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.

### **Western Provincial Chief Secretary's Office**

**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 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.

### **Eastern Provincial Department of Animal Production**

**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.**

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. 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 Revenue 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.**

Register on Advances issued 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 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.

**Southern Provincial Ministry of Agriculture, Agrarian Development, Irrigation,  
Water Supply & Drainage, Food Supply & Distribution, Trade & Cooperative  
Development**

**Percentage of compliance with the financial rules and regulations and Key  
Performance Indicators - 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. Annual Procurement Plan of the year under review had not been prepared and approved before the due date. Bank Reconciliation statement with regard to the bank accounts of the institute had not been prepared within the stipulated period. There had been cheques exceeding 6 months which were not presented for payments. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled Imprest balances.

**Uva Provincial Deputy Chief Secretary's Office (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.**

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 repairs carried on vehicles had not been entered in log Books. 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. 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 - 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 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 unsettled adhoc imprest advances exceeding over one month at the end of the year under review. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. No time analysis had been prepared on unsettled Imprest balances.

**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 - 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. 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. There had been deposits which were not cleared for more than 2 years.

**Eastern Provincial Ministry of Agriculture, Animal Production & Health, Irrigation & Fisheries**

**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. 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 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 - 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. 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. No time analysis had been prepared with regard to balances in deposit accounts.

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

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

**Uva Provincial Department of Internal Audit**

**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. It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. 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. No time analysis had been prepared with regard to balances in deposit accounts.

**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 - 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. 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.

**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 - 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 Appropriation Account for the relevant year had not been submitted within the due date. There had been instances where actions had not been completed on accidents happened in previous years. No time analysis had been prepared with regard to balances in deposit accounts.

**Eastern Provincial Department of Road Development**

**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 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 Governor's Secretariat**

**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 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. No time analysis had been prepared on unsettled Imprest balances.

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**Northern 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.**

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. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

**Sabaragamuwa Provincial Public Service Commission**

**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 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. 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 Co-operative 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 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.

**Central Provincial Social Welfare, Probation & Childcare Services 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.**

There were unidentified debits in the bank statement which exceeds two months. No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

**Northern Provincial Department of Buildings**

**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.**

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. There had been deposits which were not cleared for more than 2 years.

**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.**

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 Agriculture**

**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.**

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 deposits which were not cleared for more than 2 years.

**Northern Provincial Office of the Deputy Chief Secretary (Engineering)**

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

**The following shortcomings were identified 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. No time analysis had been prepared on unsettled Imprest balances.

**Sabaragamuwa Provincial Industrial Development 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.**

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 - 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 repairs carried on vehicles had not been entered in log Books. 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.

**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 - 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 balances on the Advance account of the Provincial public officers which are carried over more than one year.

**Central Provincial Revenue 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.**

No time analysis had been prepared on unsettled Imprest balances. There had been deposits which were not cleared for more than 2 years.

### **Northern Provincial Department of Revenue**

#### **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 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. No time analysis had been prepared on unsettled Imprest balances.

### **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.**

Performance Report in respect of the year under review had not been submitted to the Chief Secretary on or before the due date. No time analysis had been prepared on unsettled Imprest balances.

### **Uva Provincial Deputy Chief Secretary's Office (Administration)**

#### **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 repairs carried on vehicles had not been entered in log Books. There had been instances where actions had not been completed on accidents happened in previous years. No time analysis had been prepared on unsettled Imprest balances.



**Uva Provincial Deputy Chief Secretary's Office (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.**

It is observed that there had been instances where repairs carried on vehicles had not been entered in log Books. There had been instances where actions had not been completed on accidents happened in previous years. No time analysis had been prepared on unsettled Imprest balances.

**Uva 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 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 Sports**

**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.**

The Fixed Assets Register had not been maintained on up to date basis. There were unidentified credit in the bank statement which exceeds two months.

**Northern Provincial Department of Probation & Child Care Services**

**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. 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 - 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 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 Social 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.**

No time analysis had been prepared on unsettled Imprest balances.

**Northern Provincial Department of Indigenous Medicine**

**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.**

No time analysis had been prepared on unsettled Imprest balances.

**Northern Provincial Department of Industries**

**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.

**Northern Provincial Chief Ministry - Local Government**

**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.**

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 (Finance)**

**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.**

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 Office of the Chief Secretary**

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

## **Institutions established by Provincial Council statutes**

### **Southern Provincial Road Development Authority**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 25.0**

**The following shortcomings were identified 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. 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. 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. 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 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. 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 Library Services Board**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 28.0**

**The following shortcomings were identified 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. There had been balances of creditors, remaining over a period of one year. No properly updated and maintained Fixed Asset Register for the institute. No proper reports

have been prepared for the Board of Surveys. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. 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.

### **Sabaragamuwa Provincial Road Passenger Transport Authority**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 30.0**

**The following shortcomings were identified 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. 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. 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. 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 - 32.0**

**The following shortcomings were identified 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. 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 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. 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. 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 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 Western Provincial Co-operatives Employees Commission**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 32.0**

**The following shortcomings were identified 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. Progress on Financial and Physical performance had not been discussed at the Board meetings. Monthly Cash Flow had not been discussed at the Board meetings. No action plan had been prepared and 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. 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. 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. 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.

### **North Central Provincial Industrial Development Authority**

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

**The following shortcomings were identified 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. 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 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.

### **Uva Provincial Road Passenger Services 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.**

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 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. 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. 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.

### **North Central Provincial Management Development Training Unit**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.0**

**The following shortcomings were identified 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 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 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. 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. 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 Industrial Services Bureau**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.0**

**The following shortcomings were identified 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. 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 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. 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 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. 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.

### **North Central Provincial Co-operative Employees Commission**

#### **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.**

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. There had been balances of debtors, remaining over a period of one year. There had been balances of creditors, remaining over a period of one year. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. 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.

### **Central Provincial Co-operative Employees Commission**

#### **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. 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 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. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly. 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 - 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.**

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. 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 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. 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. 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 Road Development Authority**

**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.**

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. 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 Central Provincial Road Development Authority**

**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.**

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. 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 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. 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. 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 Pre School Education Bureau**

**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.**

The Financial Statements in respect of year in review had not been submitted on or before due date. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same 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. 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. 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.

**Sabaragamuwa Provincial Early Childhood Education Development Authority**

**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.**

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. 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. 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. 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 - 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.**

There had been instances where answering audit queries had been delayed for more than one month. 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. 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. 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.

### **Western Provincial Tourist Board**

#### **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.**

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. 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 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 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.

### **Central Provincial Regional Economic Development Authority**

#### **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.**

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 proper register had been maintained to record meetings of Director Board. 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. 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. 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.

**Western Provincial Road Passenger Transport Authority**

**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.**

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 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. 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. 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.

**Western Provincial Aesthetic Institute**

**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.**

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. 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 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. 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 were unidentified credits 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.

**North Western Provincial Environment Authority**

**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.**

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. 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.

**Sabaragamuwa Provincial Machinery Authority**

**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.**

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 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. 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 had been cheques which were not realized for more than 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 - 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.**

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. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. No proper register is maintained for vehicle repairs. 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.

#### **Southern Provincial Industrial Development Authority**

##### **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.**

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. 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. 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.

#### **Western Provincial Industrial Development Authority**

##### **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.**

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. 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 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. Audit and Management committees had not been Conducted at least 3 times.

#### **Eastern Provincial Road Passenger Transport Authority**

##### **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 Financial Statements in respect of year in review had not been submitted on or before due date. 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 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. 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.

#### **Sabaragamuwa Provincial Industrial Development Authority**

##### **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 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. 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. No proper register is maintained for vehicle repairs. No properly maintained Fuel Register for the institution. 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.

#### **Western Provincial Agriculture Services Authority**

##### **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.**

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 on Suspense Accounts carried over a period of 3 months. No properly updated and maintained Fixed Asset Register for the institute. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. 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 - 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.**

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. 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 - 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 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. No properly updated and maintained Fixed Asset Register for the institute. No proper reports have been prepared for the Board of Surveys. Vehicles which were not in running conditions over one year are carried over without repairing.

**Western Provincial Economic Promotion Bureau**

**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.**

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 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. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date. Audit and Management committees had not been Conducted at least 3 times.

#### **North Western Provincial Folk Arts Foundation**

#### **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 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. No properly updated and maintained Fixed Asset Register for the institute. No proper register is maintained for vehicle repairs. 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.

#### **Southern Provincial Development Authority**

#### **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. 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 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 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. Audit and Management committees had not been Conducted at least 3 times.

### **Eastern Provincial Co-operative Employees Commission**

#### **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.**

No corporate plan had been prepared for the institution. 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.

### **Eastern Provincial Housing 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.**

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. 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 - 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.**

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. 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 cheques which were not realized for more than one month. Audit and Management committees had not been Conducted at least 3 times.

#### **Southern Provincial Road Passenger Transport 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.**

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. There had been cheques that were not presented to the bank for payment exceeding 6 months. There were unidentified credits made to the bank account which were remaining over a period of one month. 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.

#### **North Western Provincial Development Authority**

**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. 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. Daily running charts and monthly summaries on running charts of pool vehicles and log books on all vehicles have not been maintained properly.

#### **North Western Provincial Early Childhood 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.**

Performance report for the year in review had not been submitted to the Ministry in order to table the same in the council. Annual Procurement Plan for the year under review had not been prepared and approved before 31st January of the same year. No properly updated and maintained Fixed Asset Register for the institute. 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 Waste Management 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.**

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. 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. There were unidentified credits made to the bank account which were remaining over a period of one month.

**North Western Provincial Machinery Authority**

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

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. 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 Regional Resources Development Authority**

**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.**

No proper register had been maintained to record meetings of Director Board. 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 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. Audit and Management committees had not been Conducted at least 3 times.

**Central Provincial Road Development 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.**

Monthly Cash Flow had not been discussed at the Board meetings. There had been balances of debtors, 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.

**Central Provincial Road Transport Services 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.**

Monthly Cash Flow had not been discussed at the Board meetings. There had been balances of debtors, 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.

**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.**

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. Bank Reconciliation Statements for the current accounts of the institution has not been prepared regularly on due date.

## **Municipal Councils**

### **Colombo Municipal Council**

#### **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. 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. 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 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.

### **Anuradhapura Municipal 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.**

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. 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 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. 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 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 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 debtors 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.

### **Nuwaraeliya Municipal Council**

#### **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.**

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. 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 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 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Kandy Municipal Council**

**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. 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. 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 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 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. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

**Sri Jayawardenepura Kotte 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.**

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 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. 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. 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. 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. Measurement registers 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 - 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. There had been instances, where audit queries were not answered even after one month. 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 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. 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 debtors 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.

### **Galle 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. 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 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 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.

#### **Matale 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.**

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. 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. 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. The Register on court cases was not maintained on up to date basis.

#### **Kalmunai 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.**

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. 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. 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. Updated Register on land and building was not maintained. The Register on counterfoil book was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Ratnapura 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. 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. 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. 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 Register on Land Sales was not maintained on up to date basis.

**Matara Municipal Council**

**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 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. 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.

**Dehiwala Mount Lavinia Municipal Council**

**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. 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 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. 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 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.

### **Akkaraipattu Municipal Council**

#### **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.**

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. 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 counterfoil book 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.

### **Dambulla Municipal Council**

#### **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. 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. 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. A garbage disposal plan was not prepared as per the national policies.

### **Bandarawela 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. 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 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. There were cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were 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 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.

### **Negombo 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. 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. 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 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 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. The Register on creditors was not maintained on up to date basis.

### **Gampaha Municipal Council**

#### **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. 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 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 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Jaffna 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. 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 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. 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 Tender Board decision was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Badulla Municipal 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. 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. 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 had been indisposed, condemned vehicles even after 6 months of period. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book 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.

### **Kurunegala Municipal 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. 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. 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. 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. 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.

### **Batticaloa Municipal 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 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. 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. 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.

### **Hambanthota Municipal Council**

#### **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. 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. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Kaduwela Municipal 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 Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been unsettled debits for more than one year. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

## **Urban Councils**

### **Trincomalee Urban Council**

**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. 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 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 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. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on 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.

### **Katunayaka Seeduwa Urban Council**

**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. 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 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. 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. 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 - 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.**

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. 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 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. 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. 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.

### **Ampara Urban council**

#### **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.**

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. 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. 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 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. 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.

### **Gampola Urban 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. 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. 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 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. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ambalangoda Urban 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.**

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 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. 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. 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. A garbage disposal plan was not prepared as per the national policies.

### **Puttalam Urban 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. 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 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 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. The Register on Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on industries/ business 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. 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. Garbage is collected on unsorted basis.

### **Kalutara 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. 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. 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. 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.

### **Kinniya Urban 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. 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 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. 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. 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.

### **Hikkaduwa 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.**

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 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. 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. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Vavuniya 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.**

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. 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 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 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. 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.

### **Embilipitiya Urban Council**

#### **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. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. No legal action had been taken to recover arrears on revenue. There had been instances where 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. 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. 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 - 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. 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. 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. 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.

### **Hatton Dickoya Urban Council**

#### **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. 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. 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. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Nawalapitiya Urban 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. 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 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. 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 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.

### **Kegalle 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. No Procurement Plan had been 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. 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.

#### **Kolonnawa 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. 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. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

#### **Panadura 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. 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. 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 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 vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis.

### **Haputale 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. 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. 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. 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 consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The 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. 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.

### **Kesbewa Urban Council**

#### **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 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. 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 Street Lights was not maintained on up to date basis.

#### **Mannar Urban Council**

#### **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. 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 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 had been indisposed, condemned vehicles even after 6 months of period. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

#### **Boralesgamuwa 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. 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 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.

### **Valvettiturai 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. 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. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Weligama 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. 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. 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.

### **Chavakachcheri 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. Collection of revenue from 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. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on 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.

### **Kattankudy 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. 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 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. 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 building applications was not maintained on up to date basis.

### **Chilaw 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. 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. Updated Register on land and building was not maintained. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis.

### **Talawakele - Lindula 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. 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 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. The vehicle maintenance register on

vehicles belonging to the institution had not been maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Balangoda Urban Council**

**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. 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. Updated Register on land and building was not maintained. The Register on losses was not maintained on up to date basis.

### **Pointpedro Urban Council**

**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 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. 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.

### **Ja-Ela Urban Council**

**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 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. 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 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 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.

### **Wattala Mabola 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Wattegama 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 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 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 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. The Register on Land Sales was not maintained on up to date basis.

### **Kuliyapitiya Urban Council**

#### **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. 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 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.

### **Kadugannawa Urban 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. 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 arrears on rent had exceeded more than 10 monthly installments. 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. 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.

**Tangalle Urban Council**

**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 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. 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 fixed assets was not maintained. Measurement registers was not maintained on up to date basis.

**Beruwala Urban Council**

**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. 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.

**Seethawakapura 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. 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. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on 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.

### **Eravur 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. An action plan had not been approved for the year under review before the due date. 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.

### **Horana 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 warrants have been issued for collection of arrears on rates. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where 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.

### **Minuwangoda Urban Council**

**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. 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 those who have not obtained required permit for business. The Register on losses was not maintained on up to date basis.

## **Pradeshiya Sabhas**

### **Dimbulagala Pradeshiya Sabha**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 42.5**

**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. 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. 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. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The 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.

### **Laggala Pallegama Pradesiya Sabawa**

#### **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.**

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. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to 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 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. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

### **Bope-Poddala Pradeshiya Sabha**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 45.5**

**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. 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 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. 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. 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. 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.

### **Ratnapura Prdesiya Sabhawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 47.5**

**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. 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. 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. 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 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 compliance certificates was not maintained 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 - 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.**

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 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. 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 Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

### **NuwaraEliya Pradesiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 48.5**

**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. 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. 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. 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. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

### **Gomarankadawala Pradesiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 49.5**

**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 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. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

### **Karadeniya Pradeshiva Sabhawa**

#### **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 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. 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. Measurement registers 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.

### **Seruvila Pradesiya Sabawa**

#### **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.**

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 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 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 fixed assets was not maintained. The Register on cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on 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 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.

### **Udunuwara Pradesiya Sabawa**

#### **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. 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. 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 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 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 Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Vavuniya South Sinhala Pradeshiya 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. 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. Collection of revenue from 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. 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 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 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.

#### **Neluwa Pradeshiya 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. 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 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. 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. 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 - 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.**

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. 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 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.

#### **Padavisripura Pradesiya Sabawa**

#### **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.**

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. 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. 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. 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. 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.

### **Venkalacheddikulam 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. 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. 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. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thampalakamam Pradesiya Sabawa**

#### **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.**

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 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 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 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.

### **Verugal Pradesiya Sabawa**

**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.**

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 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. 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. 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.

**Karuwalagaswewa Pradesiya sabhawa**

**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.**

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. 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.

### **Kuchchaweli Pradesiya Sabawa**

#### **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.**

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. 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. 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. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Mulativana Pradeshiya Sabha**

#### **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.**

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. 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. 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 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. Updated Register on contracts was not maintained. The Register on Advances 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.

### **Kuruvita Pradesiya Sabhawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 54.5**

**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. 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. 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 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. 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.

### **Welikanda Pradeshiya Sabha**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 54.5**

**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 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 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. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kalpitiya Pradeshiya Sabhawa**

#### **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. 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 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. The vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Damana Pradesiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5**

**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 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 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. 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 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.

### **Medadumbara Pradeshiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 55.5**

**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 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. 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. 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.

### **Poonagar Pradeshiya 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. 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 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 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. 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 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 compliance certificates was not maintained on up to date basis.

### **Weligepola Pradesiya Sabhawa**

#### **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.**

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 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. 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.

### **Ambangankorale Pradesiya Sabawa**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.5**

**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. Agreements on behalf of all properties given on annual tenders have not been completed fully. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to 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. 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 Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Elpitiya Pradeshiya Sabha**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.5**

**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. 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 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. 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. The Register on compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Walapane Pradeshiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 56.5**

**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. 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 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 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

**Akmeemana Pradeshiya 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.**

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 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 cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were vehicles which were not in running conditions over a period of one year. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Giribawa Pradeshiya 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.**

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. 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. 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. 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.

### **Morawewa Pradesiya Sabawa**

#### **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.**

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 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. 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 cheques and money order was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. 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.

### **Rathtota Pradesiya Sabawa**

#### **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.**

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. 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. 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. 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. 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.

### **Horowpothana 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. 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 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. 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. 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 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.

### **Vavuniya South Tamil 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. 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. 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. 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 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 consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on industries/ business tax 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. 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.

### **Devinuwara 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. 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 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. 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. 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.

### **Lahugala Pradesiya Sabawa**

#### **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. 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 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 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 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 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.

### **Pudukkudirippu 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. 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. 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. 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Rajgama 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. 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. 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. 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. 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 Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The 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. A garbage disposal plan was not prepared as per the national policies.

### **Imaduwa 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.**

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. 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. 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. A garbage disposal plan was not prepared as per the national policies.

### **Lankapura 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.**

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. 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. 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 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 Land

Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Maho Pradeshiya Sabhawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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. 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. 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. 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 court cases was not maintained on up to date basis.

### **Pallepola Pradesiya Sabawa**

#### **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. 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. 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. 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 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kanthale Pradesiya Sabawa**

#### **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. 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. 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 counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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.

### **Muthur Pradesiya Sabawa**

#### **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. 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 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. 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. 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.

### **Palagala 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. 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. 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. 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. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thamankaduwa 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. 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 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 debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Galenbindunuwewa 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 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. 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. 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. Garbage is collected on unsorted basis.

**Kareichchi 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. 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. 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. 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. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on 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.

### **Hingurakgoda 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. Collection of revenue from 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 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 Register on Land Sales was not maintained on up to date basis.

### **Kalawana Pradesiya Sabhawa**

#### **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.**

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. Collection of revenue from 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. 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. Measurement registers was not maintained on up to date basis.

### **Pelmadulla Prdesiya sabhawa**

#### **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. 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 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. 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. 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.

### **Rajanganaya 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. Collection of revenue from 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. 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 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. Garbage is collected on unsorted basis.

### **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. 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. 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. 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 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.

### **Dehiovita Pradeshiya Sabhawa**

#### **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. 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. 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 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.

### **Kebithigollewa 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. 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 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. 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 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.

### **Kotapola Pradeshiya sabhawa**

#### **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. 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. 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. 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.

### **Nagoda 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. 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 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. 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.

### **Hakmana 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.**

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 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 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 Inventory on roads was not maintained on up to date basis.

### **Niyagama 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.**

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 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 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 Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Nochchiyagama Pradeshiya Sabha**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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. 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. 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. 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. 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 compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Buttala Pradesiya Sabawa**

#### **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. 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. 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 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. 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. 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.

### **Kamburupitiya 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.**

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. 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. 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. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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.

### **Mawanella Pradeshiya Sabawa**

#### **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. 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. 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. Garbage is collected on unsorted basis.

### **Pachchileipalli Pradeshiya Sabha**

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

**The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their 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. 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 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 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 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. A

garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Tissamaharama Pradeshiya Sabhawa**

#### **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 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. 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 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 Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Angunakolapelassa Pradeshiya 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.**

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. 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 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. 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.

### **Kolonna Pradesiya Sabhawa**

#### **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.**

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 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. 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 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.

### **Medawachchiya Pradeshiya 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.**

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 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. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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.

### **Sammanthurai Pradesiya Sabawa**

#### **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.**

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 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 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. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thunukkai Pradeshiya 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. 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. 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. 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 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.

### **Town & Gravets Pradesiya Sabawa**

#### **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. 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. 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 contracts was not maintained. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Ruwanwella Pradeshiya Sabhawa**

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

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 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 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. 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. A garbage disposal plan was not prepared as per the national policies.

**Wellawaya pradesiya Sabawa**

**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. 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. 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 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Eheliyagoda Prdesiya Sabhawa**

**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. There had been instances, where audit queries were not answered even after one month. No Procurement Plan had been prepared for the year under review. Collection of revenue from the billed revenue for the year under review remained at a lower level. Rents on properties given on annual tenders have not been collected fully. There had been instances where arrears on rent had exceeded more than 10 monthly installments. 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 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.

**Kinniya Pradesiya Sabawa**

**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. 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 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 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 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. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Uva Parnagama Pradeshiya sabawa**

**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. Collection of revenue from 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 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 fixed assets 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 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.

### **Gampaha 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. 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. 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 Register on losses 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.

### **Kahawatta pradeshiya sabhawa**

#### **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 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. 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 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 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. 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 - 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. 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. 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 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.

**Padaviya 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.**

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. Agreements on behalf of all properties given on annual tenders have not been completed 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 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 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. The Register on losses was not maintained on up to date basis. The Register on Advances 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.

**Siyambalduwa pradesiya Sabawa**

**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 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. 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. The Register on building applications was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Thumpane Pradesiya Sabawa**

#### **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.**

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. 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. 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. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

### **Vavuniya North 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. 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 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. 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. Audit Query Register 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. 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.

### **Embilipititya Pradeshiya Sabhawa**

**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. 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. 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 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. 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.

### **Pitabaddara 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. 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. 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 Register on losses was not maintained on up to date basis.

### **Thalawa 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. 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. 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. 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.

### **Udupalatha Pradesiya Sabawa**

#### **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 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 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 Land Sales was not maintained on up to date basis.

### **Ukuwela Pradesiya Sabawa**

#### **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. 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. 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. 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 compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis.

#### **Yakkalamulla Pradesiya sabawa**

#### **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. 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 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. Updated Register on contracts was not maintained. The Inventory was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Advances 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.

#### **Bingiriya 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. 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. 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 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 cheques not realized even after one month in the Bank Reconciliation. There were unidentified debits in the bank reconciliation over a period of one month. There were 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 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 court cases was not maintained on up to date basis.

#### **Dodangoda Pradeshiya Sabhawa**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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. 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 had been indisposed, condemned vehicles even after 6 months of period. The Inventory was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

**Mihinthale Pradeshhiya Sabhawa**

**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. 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 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 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 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 compliance certificates was not maintained up to date basis.

**Palindanuwara Pradeshhiya Sabhawa**

**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. 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. 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. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

### **Welimada Pradesiya Sabawa**

#### **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. 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 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 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. 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. 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 - 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 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. 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. 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.

#### **Galnewa 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. 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. 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 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. 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.

#### **Kareithureipaththu 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. 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. 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 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 counterfoil book 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. Garbage is collected on unsorted basis.

### **Nivithigala Pradesiya sabhawa**

**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. 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. 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Pathahewaheta Pradesiya Sabawa**

#### **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. 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. 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. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

### **Udubaddawa Pradeshiya Sabhawa**

#### **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. 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 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. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis. The Inventory was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Leave Register was not maintained on up to date basis. The Register on industries/ business 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. 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.

### **Weligama 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 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 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. A garbage disposal plan was not prepared as per the national policies.

**Yatawatta Pradesiya Sabawa**

**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. 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. 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.

**Delft 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. 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 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. The Register on cheques and money order was not maintained on up to date basis. The Register on consumable goods was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. Measurement registers 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.

### **Divulapitiya 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. 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. 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. 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 Tender Board decision was not maintained on up to date basis.

### **Hanguranketha Pradesiya Sabawa**

#### **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. Collection of revenue from 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. 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 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. The Register on Land Sales was not maintained on up to date basis.

### **Nuwaragampalatha Central**

#### **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 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 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. The Register on court cases was not maintained on up to date basis.

### **Pasgoda Pradeshiya Sabha - Urubokka**

#### **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. No Procurement Plan had been 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 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. The Register on Land Sales was not maintained on up to date basis.

### **Pottivil Pradesiya Sabawa**

#### **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. No Procurement Plan had been 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. 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 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.

### **Puttalama Pradeshiya Sabhawa**

**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. No Procurement Plan had been 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 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. Garbage is collected on unsorted basis.

**Hambantota Pradeshiya Sabawa**

**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. No Procurement Plan had been 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 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. Measurement registers was not maintained on up to date basis.

**Namaloya Pradesiya sabawa**

**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. 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 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 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 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 court cases was not maintained on up to date basis.

**Warakapola 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. 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. The vehicle maintenance register on vehicles belonging to the institution had not been 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.

### **Wilgamuwa Pradesiya Sabawa**

#### **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.**

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. 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 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 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.

### **Bibila pradesiya sabawa**

#### **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. 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. 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 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.

### **Dikwella 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. No Procurement Plan had been 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. 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. Updated Register on land and building 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. Measurement registers was not maintained on up to date basis.

### **Ipolagama 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 warrants have been issued for collection of arrears on rates. There had been instances where some properties that are to be given on long term leases are not given so. There had been instances where 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. 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 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 court cases was not maintained on up to date basis.

### **Karainagar 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. 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 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 consumable goods 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.

### **Mahaoya Pradesiya Sabawa**

#### **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 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 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 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.

### **Thihagoda 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 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 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 creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Athuraliya 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. No legal action had been taken to recover arrears on revenue. 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 Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

#### **Galewela Pradesiya Sabawa**

**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. 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. 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. 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. Audit Query Register 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. Measurement registers was not maintained

on up to date basis. The Register on court cases 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 - 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. 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 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 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 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.

### **Oddamaavadi Pradesiya Sabawa**

#### **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. 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. 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 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 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 Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Bentota 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 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 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 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.

### **Daraniyagala Pradeshiya Sabhawa**

#### **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 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. 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.

### **Dehiyathakandya Pradesiya Sabawa**

#### **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 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. 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 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Godakawela Pradesiya sabhawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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 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. 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. 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. Measurement registers 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.

**Navithanvely Pradesiya Sabawa**

**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. 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 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 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 counterfoil book was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Sooriyawewa 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. Collection of revenue from 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. 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 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.

**Wanathavilluwa Pradeshiya Sabhawa**

**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. Collection of revenue from 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 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 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.

**Dambulla Pradesiya Sabawa**

**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. 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 vehicle maintenance register on vehicles belonging to the institution had not been maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. 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.

**Kandaketiya Pradesiya Sabhawa**

**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. 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. 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 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.

### **Matara Pradesheeya 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 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 vehicles which were not in running conditions over a period of one year. Garbage is collected on unsorted basis.

### **Vellavelly Pradesiya Sabawa**

#### **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. 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 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 Land Sales was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Addalaichenai Pradesiya Sabawa**

**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.**

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 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. Measurement registers was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Badalkumbura Pradesiya sabawa**

**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. 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. 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. 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.

### **Badulla Pradeshiya Sabawa**

#### **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. 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. The meetings of Audit and Management Committee had not been held adequately. Updated Register on land and building was not maintained. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Madulla pradesiya sabawa**

#### **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 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. 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 court cases was not maintained on up to date basis.

### **Padiyathalawa Pradesiya Sabawa**

#### **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.**

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. 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 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.

### **Uhana Pradesiya Sabawa**

#### **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. 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 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. 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. 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.

### **Biyagama Pradeshiya Sabhawa**

#### **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 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. 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. Garbage is collected on unsorted basis.

### **Ja-Ela Pradeshiya Sabhawa**

#### **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 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 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. 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.

### **Thirappane 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 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. 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. 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 Sabawa**

#### **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. 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. 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.

### **Welivitiya Divithura 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. Collection of revenue from 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 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 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.

### **Ambalantota 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. 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 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. The Register on Land Sales was not maintained on up to date basis.

### **Attanagalla Pradeshiya Sabhawa**

#### **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. 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. 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. The Register on Advances 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.

### **Balapitiya 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. 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. There were cheques not presented for payments exceeding 6 months in the Bank Reconciliation. Measurement registers was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Bulathkohupitiya Pradeshiya sabhawa**

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

### **Chavakachcheri 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. 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. 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. 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.

### **Ibbagamuwa Pradesiya sabawa**

#### **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. 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. 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. The meetings of Audit and Management Committee had not been held adequately. 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.

### **Katuwana 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. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. There had been 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. 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.

**Nuwaragampalatha East**

**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. 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. Fuel Register for the organization was not maintained on up to date basis. The Register on losses was not maintained on up to date basis. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

**Thanamalwila Pradesiya Sabawa**

**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. 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. 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 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.

### **Akkaripattu Pradesiya Sabawa**

#### **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. No Procurement Plan had been 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. 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 compliance certificates was not maintained up to date basis.

### **Balangoda Pradesiya sabhawa**

#### **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 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 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. 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. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

### **Horana Pradeshiya Sabhawa**

#### **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. 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 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 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 court cases was not maintained on up to date basis.

### **Kotikawaththa-Mulleriyawa Pradeshiya Sabhawa**

#### **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. 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. 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 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. The Register on debtors was not maintained on up to date basis. The Register on Street Lights was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Meegahakiula Pradesiya Sabhawa**

#### **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. Collection of revenue from the billed revenue for the year under review remained at a lower level. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where arrears on rent had exceeded more than 10 monthly installments. No legal action had been taken to those who have not obtained required permit for business. 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 losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Musali 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. 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. 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. 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. Updated Register on fixed assets was not maintained. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Akuressa 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. 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. 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 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.

### **Ambalangoda 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. Collection of revenue from 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 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 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.

### **Bandaragama Pradeshiya Sabhawa**

#### **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.**

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. 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. 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.

### **Beliatta 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. 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. 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. 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 Sabawa**

#### **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 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 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 Land Sales was not maintained on up to date basis.

### **Yatinuwara Pradesiya Sabawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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. 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 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 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 on up to date basis.

### **Beruwala Pradeshiya Sabhawa**

#### **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 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.

### **Kegalle Pradeshiya Sabhawa**

#### **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. 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. 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 Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Panadura Pradeshiya Sabhawa**

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

**The following shortcomings were identified on the performance evaluation for year 2016 and the Committee stresses that the concerned institution must pay their 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. 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. 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.

### **Ududumbara Pradesiya Sabawa**

#### **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. 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 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.

### **Velanai 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. 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. No reports had been completed after conducting Board of Surveys and stock verification. 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. 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.

### **Habaraduwa 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. 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. 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Nawagaththegama Pradesiya Sabhawa**

#### **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. Collection of revenue from 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 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. The Register on Land Sales was not maintained on up to date basis.

### **Kaluthawalai Pradesiya Sabawa**

#### **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. 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 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 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. 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. The Register on court cases was not maintained on up to date basis.

### **Katana 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. 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 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. Bank statements were not prepared within the time period specified. 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. The Register on creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Manthai East 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. 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 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. 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 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 counterfoil book 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 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.

### **Ninthavur Pradesiya Sabawa**

#### **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. 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. 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. 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. Updated Register on contracts 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. A garbage disposal plan was not prepared as per the national policies.

### **Yativanthota Pradeshiya sabhawa**

#### **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. 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. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Ambagamuwa Pradesiay Sabawa**

**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. 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 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. 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.

**Haldummulla Pradesiya sabawa**

**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 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. 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 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 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 building applications was not maintained on up to date basis.

### **Kalutara Pradeshiya Sabhawa**

#### **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. 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 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 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. A garbage disposal plan was not prepared as per the national policies.

### **Vaharai Pradesiya Sabawa**

#### **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. 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. 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.

### **Galigamuwa Pradeshiya Sabhawa**

#### **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. 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. 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. Vehicle running charts, monthly summaries and Log books were not maintained on up to date basis. There had been indisposed, condemned vehicles even after 6 months of period. Updated Register on land and building was not maintained. Updated Register on fixed assets was not maintained.

### **Minipe Pradesiya Sabawa**

#### **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. 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. 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. 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.

### **Naula Pradesiya sabawa**

#### **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. 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. 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. 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. The Register on court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Nikaweratiya 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. No Procurement Plan had 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. 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 creditors was not maintained on up to date basis.

### **Bulathsinghala Pradeshiya Sabhawa**

#### **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 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 counterfoil book 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.

### **Kekirawa 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. 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 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. 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. Garbage is collected on unsorted basis.

#### **Valikamam North 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 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. 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. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. 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.

#### **Ayagama Pradesiya 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. No Procurement Plan had been prepared for the year under review. No legal action had been taken to recover arrears on revenue. There had been instances where no legal action had been taken to collect arrears on rent. No surveys had been conducted to 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. 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 court cases was not maintained on up to date basis.

**Karaitheevu Pradesiya sabawa**

**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 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. 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.

**Kataragama Pradesiya Sabawa**

**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. 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. 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. The Register on court cases was not maintained on up to date basis.

**Kundasale Pradesiya Sabawa**

**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 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 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 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.

### **Lunugala Pradesiya 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. 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 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. 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 counterfoil book was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Polpithigama 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. No Procurement Plan had been 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 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. Measurement registers was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Rideegama pradesiya 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. No Procurement Plan had 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 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. 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 Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

**Valiakamam East Pradeshiya Sabha**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 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. 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 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. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on counterfoil book was not maintained on up to date basis. The Register on Advances was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. 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.

**Valiakamam West Pradeshiya Saba**

**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. 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 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. 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. A garbage disposal plan was not prepared as per the national policies.

**Galgamuwa Pradeshiya sabhawsa**

**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. No warrants have been issued for collection of arrears on rates. All annual lease properties of the council had not been given in full for the year in review. Rents on properties given on annual tenders have not been collected fully. There had been instances where some properties that are to be given on long term leases are not given so. 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. 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.

**Kirinda Puhulwella 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. 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. 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 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.

**Kotmale Pradesiya Sabawa**

**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. 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 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.

**Lunugamwehera 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. Collection of revenue from 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. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

#### **Mahiyangana Pradesiya Sabawa**

#### **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. 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. 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. The Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies. Garbage is collected on unsorted basis.

#### **Pointpedro 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. Collection of revenue from 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. 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.

### **Vadamarachchi South West 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. 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 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. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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 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.

### **Weeraketiya 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. 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. 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. Measurement registers was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Gangawata Korale Pradesiya Sabawa**

#### **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. 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 Register on Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Haliela Pradesiya Sabhawa**

#### **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. 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 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 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 court cases was not maintained on up to date basis.

### **Kelaniya 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. 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 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 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.

### **Malimbada 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. 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. 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. Measurement

registers was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

### **Passara Pradesiya Sabhawa**

#### **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. 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. 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 debits in the bank reconciliation over a period of one month. 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.

### **Soranathota Pradesiya sabhawa**

#### **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. 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 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.

### **Wattala 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 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. 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 Street Lights was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

**Imbulpe Pradesiya Sabhawa**

**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. 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. 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 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 - 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 Procurement Plan had been 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 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 Register on Land Sales was not maintained on up to date basis.

**Valiakamam South 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. Collection of revenue from 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 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. 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.

**Mannar 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. 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. 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. Measurement registers 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.

#### **Mawathagama Pradeshiya sabhawa**

**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 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. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

#### **Agalawatta Pradeshiya Sabhawa**

**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. 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 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. Measurement registers was not maintained on up to date basis.

#### **Chilaw Pradeshiya Sabhawa**

**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. No Procurement Plan had been 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. 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.

#### **Kahatagasdigeliya 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. No Procurement Plan had been prepared for the year under review. No warrants have been issued for collection of arrears on rates. No legal action had been taken to recover arrears on revenue. There had been instances where agreements are not completed on leases given on long term basis. There had been instances where no legal action had been taken to collect arrears on rent. 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. 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.

**Nallur 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 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 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. 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. 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.

**Panduwasnuwara Pradeshiya Sabhawa**

**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. 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. 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 court cases was not maintained on up to date basis.

### **Walallavita Pradeshiya Sabhawa**

#### **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. 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 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.

### **Aranayake 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. 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. 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 debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Matale 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. No Procurement Plan had been 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 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 creditors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

### **Nanattan 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. 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. 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 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 Land Sales was not maintained on up to date basis. A garbage disposal plan was not prepared as per the national policies.

### **Polgahawela 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. 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 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 creditors was not maintained on up to date basis.

### **Irakkamam Pradesiya Sabawa**

**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. Collection of revenue from 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 had been unsettled debits for more than one year. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Measurement registers was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Kayts 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. 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. 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. 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.

### **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. 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. 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.

### **Bandarawela pradesiya Sabhawa**

#### **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. 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 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 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.

### **Kurunegala Pradeshiya Sabhawa**

#### **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. 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 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.

### **Mirigama 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. 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. 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.

### **Panwila Pradesiya Sabawa**

**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 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. 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.

**Pathadumbara Pradesiya Sabawa**

**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 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. 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. The Inventory on roads was not maintained on up to date basis.

**Pujapitiya Pradesiya Sabawa**

**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. 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. 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. 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.

**Valaichchenai Pradesiya Sabawa**

**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 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 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. 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.

**Arachchikattuwa 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. 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 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 court cases was not maintained on up to date basis. Garbage is collected on unsorted basis.

### **Medagama 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. 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. 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. The meetings of Audit and Management Committee had not been held adequately. Measurement registers was not maintained on up to date basis.

### **Rambewa 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. 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. Updated Register on contracts was not maintained. The Register on losses was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. The Register



on creditors was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

### **Valikamam South West 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 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 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 compliance certificates was not maintained up to date basis. Garbage is collected on unsorted basis.

### **Alawwa 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. 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. 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 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. Measurement registers was not maintained on up to date basis. The Register on compliance certificates was not maintained up to date basis.

### **Gangaihala Korale 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. 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 land and building was not maintained. The Inventory on roads was not maintained on up to date basis. Garbage is collected on unsorted basis.

**Harispaththuwa 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. 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. 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. The Register on losses was not maintained on up to date basis. The Inventory on roads was not maintained on up to date basis.

**Kuliyapitiya Pradeshiya Sabha**

**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 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 land and building was not maintained. Updated Register on fixed assets was not maintained. Updated Register on contracts was not maintained. Audit Query Register was not maintained on up to date basis. The Register on cheques and money order was not maintained on up to date basis.

**Monaragala Prdesiya 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. 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 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. Updated Register on land and building 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.

**Pannala Pradeshiya sabhawa**

**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. 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. 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.

### **Anamaduwa Pradeshiya Sabhawa**

**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. 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.

### **Mahara Pradeshiya Sabhawa**

**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. 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.

### **Kobeigane Pradeshiya Sabhawa**

**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. 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. 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.

### **Kokkadichholai 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. 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 Register on losses was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis. The Register on court cases was not maintained on up to date basis.

### **Mathugama Pradeshiya Sabhawa**

#### **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.**

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 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 cheques not presented for payments exceeding 6 months in the Bank Reconciliation. 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 - 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. 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 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 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.

### **Wariyapola 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. 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.

### **Wennappuwa 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 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 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 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 Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

#### **Haputale 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. 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.

#### **Minuwangoda Pradeshiya Sabhawa**

#### **Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 84.5**

**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 agreements are not completed on leases given on long term basis. The meetings of Audit and Management Committee had not been held adequately. Updated Register on fixed assets was not maintained. The Register on Advances was not maintained on up to date basis. The Register on Tender Board decision was not maintained on up to date basis. The 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.

#### **Chenkalady Pradesiya Sabawa**

#### **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. 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 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.

**Alayadyvembu Pradesiya Sabawa**

**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 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. Updated Register on land and building was not maintained. Measurement registers was not maintained on up to date basis.

**Dompe Pradeshiya Sabhawa**

**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 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 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.



**Arayampathy Pradesiya Sabawa**

**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. 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. The Register on losses was not maintained on up to date basis. Measurement registers was not maintained on up to date basis.

**Homagama Pradeshiya Sabhawa**

**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. 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. 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.

**Nattandiya Pradesiya Sabhawa**

**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. 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. 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.

**Akurana Pradesiya Sabawa**

**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. 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 some properties that are to be given on long term leases are not given so. There had been unsettled debits for more than 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.

**Ella Pradesiya sabhawa**

**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 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 Inventory was not maintained on up to date basis. The Register on Land Sales was not maintained on up to date basis.

**Madurawela 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. 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 those who have not obtained required permit for business. Updated Register on land and building was not maintained.

**Narammala Pradeshiya 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 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.

**Seethawaka Pradeshiya Sabhawa**

**Percentage of compliance with the financial rules and regulations and Key Performance Indicators - 95.5**

**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 unsettled debits for more than one year. The Register on losses was not maintained on up to date basis.