

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Northern Provincial Council for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance and cash flow statement for the year ended was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 (1) of the Provincial Council Act, No.42 of 1987 and provisions of the National Audit Act No. 19 of 2018. The summary report in terms of Section 23(2) of the Provincial Council Act and provisions in Sub-section 11 (1) of the National Audit Act No. 19 of 2018 was issued on 28 June 2019 and the Detailed Management Audit Report in terms of Section 11 (2) of the National Audit Act No. 19 of 2018 was issued on 31 October 2019. This report will be tabled in Parliament in pursuance of provisions in Article 154 (6) of the Constitution to be read in conjunction with Sub-section 10 (1) of the National Audit Act.

In my opinion, except for the effects of the matters described in the Paragraph 1.6 of this report, the accompanying financial statements give a true and fair view of the financial position of the Northern Provincial Council as at 31 December 2018, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and for such internal control as management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance of each institution including the Provincial Treasury are responsible for overseeing the Provincial Council's financial reporting process.

As per Sub-section 16(1) of the National Audit Act No. 19 of 2018, the Northern Provincial Council is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Provincial Council’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I discussed with the Chief Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal and Regulatory Requirements

The financial statements presented by the Provincial Council is consistent with the preceding year as per the requirement of Section 6 (1) (d) (iii) of the National Audit Act, No. 19 of 2018.

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Rent Income

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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Aggregating Rs. 642,750 had not been brought to the Commercial Advance Accounts by Machinery Unit of Road Development Department which was collected for the period of 01 January 2018 to 31 May 2019.	Actual revenue should be correctly identified and brought to the Commercial Advance Accounts.	Inquiry in process.

(b) Property Plant and Equipment

Audit Observations -----	Recommendation -----	Comments of the Chief Accounting Officer -----
(01) There was a difference Rs. 709.42 million in non-current assets of 02 Ministries and 10 Departments while compare with preceding year closing balance and current year opening balance based on random check.	Preceding year closing balance should be carried forwarded as current year opening balance.	Non-current assets were understated in financial account due to when preparing the financial statement, opening balance of non-current assets were carried forwarded erroneously.
(02) Non-current assets were over stated by Rs. 1,253.84 million in year under review due to value of Rs 6.84 million of transport equipment carried forward as Rs. 1,260.68 million in financial statement of Rural Development Department.	When preparing the financial statement, the accuracy of non-current assets balances should be assured.	Non-current assets overstated in financial account due to when preparing the financial statement, opening balance of non-current assets carried forwarded erroneously by the Rural Development Department. Instructions are given regarding this.
(03) Aggregating amount Rs. 1.38 million of two motor vehicles had not been included in the financial statement of Provincial Revenue Department in the year under review.	When preparing the financial statement, the accuracy of non-current assets balances should be assured.	Balances were not included erroneously. In future, it will be rectified.

1.6.2 Documentary Evidences not made available for Audit

	Audit Observations	Recommendation	Comments of the Chief Accounting Officer
(a)	136 Transaction aggregating to Rs. 13.30 million could not be satisfactorily vouched in audit due to non-availability of required evidence such as bills, participants list of tender, Mechanical Engineer's certificate and confirmation of the schools visits given by the principals, etc.	Required evidence should be documented while certification of payment voucher.	Special attention will be paid in relation to the lack of evidence and certify instructed related Ministries and Department to rectify.
(b)	Even though Rs. 13.74 million had been paid as "pension" instead of financial assistant to 12 to 41 literary and senior artists for the years of 2009 to 2018 with instruction of Hons. Governor of Northern Province. However in this regard list of benefices had not been submitted to audit	Selection of beneficiaries should be done in a proper way before making payments.	It's was rectified and action had been taken to make payments with name of "Financial Assistants". The life certificate of each artist had been obtained and payment had made to their personal accounts from October 2017. After that, the evidence for payments is obtained by cultural officer from January 2019.

1.6.3 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with provisions in Laws, Rules and Regulations observed during the course of sample audit test checks are analyzed below.

	Audit Observations		Recommendation	Comments of the Chief Accounting Officer
	Reference to Laws, Rules and Regulations	Amount Rs. million		
(a) Northern Provincial Financial Rule				
(i) No. 69	-	Accidents details and inquiry reports of 10 Nos. of vehicles had not been rendered to audit by Regional Director of Health Services for the period of year under review and preceding two years.	Should be comply with relevant Financial Rule.	The subject had not finished due to the non-submission of relevant document by the Regional Director of Health Services, Jaffna.
(ii) No. 106	1.38	54 Nos. of payment Rs. 1.38 million had been made by the Zonal Education Office without being certification in year under review and preceding year.	Should be complied with relevant Financial Rule.	Inquiry commission appointed on 2019 march 14 and action could be taken after receiving such report.
(iii) No. 108.5	0.64	18 Nos. of payment had been made for various works to the one of the teacher and her husband by the Chavakachchery Driberge College	Should be complied with relevant Financial Rule.	Inquiry commission appointed on 2019 march 14 and action could be taken after receiving such report.

without being identify
the right person.

(iv) No. 433	-	Running chart had not been rendered to audit for the three month of vehicle LW – 0118 and six month of vehicle 52 – 5087 by the Cheddikulam Base Hospital in year under review.	Should be complied with relevant Financial Rule.	Inquiry in process.
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(b) Establishment
Code

Section 7.1 of Chapter VI	of 0.14	Vacation of post had been delayed for three to six month against three officers who were paid for that period by the Ministry of Education, Northern Province and Department of Probation and Childcare Services.	Action should be taken according to the Establishment Code.	<u>Ministry of Education</u> Vacation of post had been delayed to the two officers who are worked in DS office due to delay in communication. <u>Department of Probation and Childcare Services.</u> Letter of vacation of post had been issued on 2018.08.14 and salary had been stopped from June 2018.
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- (c) Public Administration
Circular
No. 02/2015 dated 10 July 2015 - Action had not been taken until 28 June 2019 with regarding the twenty unserviceable vehicles for long period by the Provincial Department of Irrigation. Action had been taken to seven vehicles for auction, seven vehicles for transfer ownership to Chief Secretary and six vehicles for repair.
- (d) Northern Provincial Public Administration
Circular
No. NP/02/2009(07) - 27 Officers who are working at Provincial Department of Health Services had not been transferred for last 07 to 35 years. Even though 05 officers applied for the transfer had not been given and primary level officers had not been transferred out of the Jaffna District.
- (e) Finance Ministry
Circular
No. 03/2015 dated 14 July 2015 0.43 There was delay in settlement of add-hoc advance and given to the twenty non staff grade officers by the Governor's Secretariat, Ministry of Women Affairs and two Departments. According to the circular instruction was given to the Ministries and Department to give the add-hoc imprest to staff grade officers and settle within the particular period.

(f) Financial
Regulations of the
Democratic
Socialist Republic
of Sri Lanka

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| (i) No. 371 | 0.72 | Even though the ad-hoc sub imprest should be settled immediately after the completion of the purpose (in terms of the Financial Regulation) number of 31 ad-hoc imprest had been settled with considerable period of delay ranging from 20 days to 155 days by 10 officers. | Comply with relevant Financial Regulation | Instructions given to the departments to settle instructions given to the departments to settle the ad-hoc imprest immediately after the completion of the purpose as well as special attention should be paid regarding above matter. |
| (ii) No. 571 | - | 84 Deposits reserved in general deposit account without taking any action for a period more than two years by the Mannar Zonal Education Office, Provincial Department of Building and Ministry of Agriculture and Agrarian Services, Animal Husbandry Irrigation, Fisheries, Water Supply and Environment. | Comply with relevant Financial Regulation | Rs. 1.5 million given to the relevant parties and Rs 1.35 million had been transferred to the Government Revenue and action had been taken to use Rs. 8.2 million for the intended purpose. |

1.7 Transactions are not supported by adequate authority

Following transactions had been made without the relevant authorization by the Northern Provincial Council.

Audit Observations	Recommendation	Comments of the Northern Provincial Council
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(a) Even though 02 principals, 151 teachers and 17 office employees had been engaged in service at six schools which located in Puththalam District by the Northern Province's zonal education office in Mannar. Further in year 2017 and year 2018, net salary aggregating to Rs. 160.09 million had been paid and it could not be satisfactorily confirmed in the during the audit check due to non-availability of the proper approval and reasons.	Action should be taken to rectify in right time.	06 Schools started with the approval of Ministry of Education and the payments had been given in terms of 50 th standing order by the Zonal Education Office. However, the action being made to release the above teachers who works at Puththalam District to North Central Province.
(b) The amount ranging from Rs. 300 to Rs. 5,000 for building rent and miscellaneous payment had been paid to welfare union of Jaffna Zonal education office by the private party from January 2002 to end of the year under review without following the procurement procedure. Further the details of total rent paid to welfare union for the period ranging from year 2003 to year 2015 had not been rendered to the audit until 28 June 2019. However aggregating	Should be charged to Government Revenue.	Inquiry board will be appoint and action will be take.

amounting to Rs. 135,600 for the year 2012 and years of 2016, 2017 & 2018 could not be satisfactory to audit due to unauthorized receipt.

2. Financial Management

Revenue Management

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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Five types of revenue had been collected below to the budget ranging from the 12 to 52 percents due to follow incorrect mechanism while preparing the budget during the year under review.	The action should be taken to achieve the budgeted balance as well as collect the arrears revenue.	Reply had not been given.

3. Financial Review

Financial Impact

According to the financial statements presented the operations of the Provincial Council for the year under review had resulted in a surplus of Rs. 1,140,961,099 as compared with the surplus of Rs. 1,925,209,984 for the preceding year thus indicating an shortfall Rs. 784,248,885 in the financial results due to increase in salary and wages by Rs. 1,585,887,496 and deposit payment by Rs. 3,088,008,760 during the year under review.

4. Operational Review

Performance Review

4.1 Government Grant

The details on the government grants received for the development activities of the provincial council and their utilizations are as follows.

	Sources	Approved Amount	Actual Expenditure	Under Utilization
		Rs. Million	Rs. Million	Rs. Million
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(a)	Provincial Specific Development Grants (PSDG)	3,081.87	1,841.83	1,240.04
(b)	Criteria Based Grant (CBG)	549.06	531.62	17.44
(c)	Special Sector Development Grant (Education)	79.00	79.00	-
(d)	Special Sector Development Grant (Health)	424.80	324.79	100.01
(e)	Modernization of Public Education Project	27.5	-	27.5

4.2 Activities done outside the main objectives

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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Training had been given at cost Rs. 5.76 million for 289 staffs by the Northern Provincial Department of Education through the	Funds should be used for intended purpose in respect of agreement which was granted by	The capacity building training should be provided to their staffs through sectorial and Technological Corporation Unit under the Educational Sector Development

Educational Sector Development Project (ESDP) in August to December of year under review. However, those training programme was contrary with the performance based partnership agreement of Central Ministry of Education. Further, psychological development training was given to the 51 percentage of primary and secondary level of non-educational staff which was observed in audit as contrary with Educational Development Activities.

Central Ministry.

Project in order to do this its operation. The soft skills development needs identified for a long term in Northern Province and it is impossible to implement as there were no enough financial facility for last years. Training had been given to the subject teachers and officers regarding the syllabus in Zonal and Provincial level and all officers should be work in group in order to implement the Educational Sector Development Project successfully and achieve its goals and organizational goals. The action is to be taken to training through the Provincial Ministry as per the Section IV of Part II of performance based partnership agreement of Education Ministry. As per the above training had been given to include all staffs under the Educational Sector Development Project 2018.

4.3 Delays in Completion of Projects

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
Eventhough the construction work of Palampiddy Agrarian Training Center, construction of Agrarian Teacher's Office, construction of Vaddakachchi Agrarian Training	Action should be taken to complete works within the particular period.	Agriculture Department Unable to hurry up construction works of Palampiddy Agrarian Training Center, Vaddakachchi District Agrarian Training Center and

Center and Stage-II works of Mannar Zonal Education office building should be completed at aggregating Rs. 48.2 million through the Provincial Specific Development Grant within the year under review had not been completed up to date.

Agrarian Teacher's Office due to delay in part payment.

Education Department

Construction works had not been completed within the particular period due to the obstacles in getting river sand and imprest deficiencies. Imprest got in May 2019 for this construction. Now construction works is going on quickly.

4.4 Project without completed in relevant period despite the release of Money

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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<p>Eventhough kabadi court works had been approved by the Secretary of Ministry of Education, Sports and Youth Affairs at Vavuniya at a cost of Rs. 5 million as per the Project draft of the PSDG fund. It had been observed that kabadi court work had been handed over to the 03 different Rural Development Society at an estimated cost of Rs. 5 million contrary to the requirements of financial position and previous working experience as per the para 3.2 of Public Finance Circular of 01/2012 dated on 5th January 2012.</p> <p>In addition to the works had to be</p>	<p>All construction works should be started after identifying the needs by carry out the feasibility study and action should be taken to use the above kabadi court for intended purpose.</p>	<p>The project had been implemented by the District Secretariat, Vavuniya and Divisional Secretariat, Vavuniya South under the direction of Ministry of Education and the approval had been provided as per the request of the officers of District Secretariat, Vavuniya South by using 03 Social Societies works were completed according to the estimate. However, some building had to be built</p>

completed as at 15th December 2015 but did not completed up to now and eventhough Rs. 5 million funded additionally in the year 2017 totally spent kabadi court had not been completed and maintained for last 3 years.

physically to utilize the above sports club.

4.5 Weakness in contract administrations

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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(a) The over payment Rs. 2.59 million had been made to the suppliers in regards 20 building works by preparing the measurement over stated than physical measurement by one Ministry and 03 Departments during the year under review.	Payment should be made to the actual physical bill of quantity.	The letter is going to send to call information to the relevant department. The reply will be send very soon.
(b) According to the contract agreement and conditions of contract, aggregating Rs. 2.73 million liquidated damages had not been charged from contractor who delayed. Seven kind of construction works through the Provincial Specific Development Grant.	Action should be taken to charge for liquidity damage.	Particular Ministry and Departments will be identified and answer will be given as soon as.

4.6 Procurement

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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Lorry No. 227-3366 had been handed over to Auto Masters on 09.12.2017 for repair without the following of procurement procedure and requested approval on 05.10.2018 to Chief Secretary which is observed as wrong procurement procedure.	Should be comply with the procurement procedure.	Quotation received in delay for long period due to nonfunctional of Auto Masters and submitted to get approval from Provincial Director of Health Service.

4.7 Assets Management

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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(a) Meaningful action had not been taken to repair and maintenance for 15 Nos. of vehicles belongs to the Regional Director of Health Services Office for 01 to 10 years.	Action should be taken to repair and use these vehicles as soon as.	Action had been taken to handover to the Office of the Chief Secretary's repairing works is going on for four vehicle mobile service vehicle No. WP LB 1968 decided to use for other needs.
(b) Physical assets valued Rs. 208.36 million had not been use for last seven month to 08 years by the one Ministry and seven Local Authorities.	Action should be taken to use efficiently government assets.	Reply not given.
(c) The paddy store constructed by the Deputy Director of Agriculture mannar district under the United Nation Development Project in year	Government grants should be used for the development on requirements of	Those paddy fields are used for paddy store in harvesting period and in other period used for store the equipment

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| <p>2013, which located in uyilankulam and not been utilized for the intended purpose. In addition to that another paddy stores constructed under the Provincial Specific Development Grant Fund at cost Rs. 2.78 million had been allowed to be idle.</p> | <p>needs and action should be taken to use for intended purpose.</p> | <p>by the Agrarian Training Center.</p> |
| <p>(d) Paddy seeds purifying machine donated by the Food and Agriculture Organization at a cost of Rs. 4.93 million had not been utilized for the intended purpose stored in Uyilankulam paddy stores in last 02 years.</p> | <p>Action had been taken to use efficiently government assets for the intended purpose within the particular period.</p> | <p>This paddy seeds purifying machine used in year 2018.</p> |
| <p>(e) According to the Financial Regulation No. 757, follow up action had not been taken in relation to the recommendation of Annual Board of Survey of 97 schools in Valikamam Zonal Education Office in year under review and preceding year.</p> | <p>According to Financial Regulation No. 757 action should be taken.</p> | <p>Action could not take due to the delay in getting the files and Board of Survey report and reported as taken relevant action in current year.</p> |
| <p>(f) Stationeries there was observed 236 ream deficit in three kind of stationeries purchased at cost of Rs. 174,675 by the Office of the Valikamam Zonal Education in year under review. In addition to that eleven kind of stationeries purchased at cost of Rs. 133,000 in year under review had not been received up to 15 May 2019.</p> | <p>Review the necessity of the each purchasing items and action should be taken to recover loss from the particular officers.</p> | <p>Action will be taken through the check issue, receive order and store ledgers in relation to the deficit of stationery.</p> |

(g)	It could not be satisfactorily audit the loss occurred to the NP PF-2051 vehicle of Department of Social Services on 27 th November 2018 amounting to Rs. 162,125 had been paid from the government fund instead of charged from the driver who damage the as vehicle inspected the true copy of police information book and the inspection report.	The repair cost of the accident should be charged from the person who is responsible for the accident.	Reply had not been given.
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(h)	Eventhough ,construction works had been proceeded year under review at cost of Rs. 24 million by the Office of the Deputy Chief Secretary – Personnel Training, the ownership of the land belongs to the Divisional Secretariat, Karaichi, had not been changed to name of chief secretary of the Northern province.	Action should be taken to transfer the ownership.	The expenses brought to form ACA-6 as work in progress due to the construction work is continually, after the completion, it will be brought to the financial statement as assets.
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5. Human Resource Management

	Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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(a)	A lift operator had been appointed in year 2005 by the Regional Director of Health Service of Jaffna without obtaining approval of the Department of Management Service and a sum of Rs. 3.1	Appointments should be given with the approval of the Department of Management	The particular person serves as Vaccinator as non-availability of lift service in that period.

million had been paid as salary for the Service.
period from 31 December 2005 to 31
December 2018. However, the
construction works did not start.

- (b) Irregular appointments had been given to sixteen officers which falling to ten categories by the Regional Director of Health Services in Jaffna without the approval of Department of Management Services. Appointments should be given with the approval of the Department of Management Service. The persons had been attached to our office as their service needed.
- (c) The 07 officers of the Regional Director of Health Services in Jaffna had been served as driver and vaccinator instead of appointed post for 05 to 10 years contrary to the service minutes and recruitment procedures of driver and vaccinator. Officers should be served in appointed post. Service had been obtained by those persons when there were vacancies of drivers and vaccinators.
- (d) It was obstacles faced by the village's public to get the medical service, due to the 80 per cents vacancy in nursing officers and 25 per cents in medical officers in Northern Province. Action should be taken to fill the vacancy. The appointments of Medical Officers, Dental Surgeons and Nursing Officers carryout by the Ministry of Health, Central Government vacancies had been shrunk due to the Central Government appointments time to time.

6. Execution of Environmental and Social Responsibility

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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<p>It was observed that there was a 24 per cents savings in the Rs. 30 million allocations the Provincial Ministry of Agriculture to execute the corporate social responsibility in the year under review. However, the details regarding executed the activities of corporate social responsibility had not been informed to the audit by the relevant Provincial Ministry.</p>	<p>The programmes should be implemented to execute the social responsibility.</p>	<p>Rs. 3.5 million spent in the year 2018 balance 1.1 million spent in May 2019 out of 1.5 million vouchers received for 0.4 million and payment will be made in June.</p>

7. Achievement of Sustainable Development Goals

Audit Observations	Recommendation	Comments of the Chief Accounting Officer
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<p>In terms of No. 19 of 2017 sustainable development framework, suitable indexes did not established to measure the gap between achievable goals and achieved goals by 05 Ministries, 05 Offices and 23 Departments in Northern Province to achieve the sustainable development goals in 2030.</p>	<p>Action should be taken to achieve the sustainable development goals in terms of circulars.</p>	<p>Sustainable development goals and key performance indicators had been used while preparing the annual development plan of 2019.</p>

8. Accountability and Good Governance

8.1 Tabling Annual Reports in Council

The details of submission of the Auditor General's reports on financial statement of Northern Province to the Provincial Council for last 05 years as follows.

Year	Report Issued Date	Date of tabling the report in council
2013	2015.04.01	2015.11.03
2014	2015.12.30	2017.06.09
2015	2016.11.07	2018.07.25
2016	2018.06.19	2018.09.07
2017	2019.02.27	-

8.2 Observation of the unresolved Audit Paragraphs

Action had not been for the direction of Provincial Public Accounts Committee regarding the following Audit paras.

	Audit Observations	Recommendation	Comments of the Chief Accounting Officer
(a)	In addition to the assigned vehicle given to the Secretary of Ministry of Education pool vehicles had been utilized and occurred extra fuel expenses Rs. 325,850	Action should be taken as per the order of Committee of Public Accounts.	Comments had not been given.
(b)	The recommendation given by the inquiry committee appointed by the Chief Secretary of Northern Province regarding the fraudulent payment aggregating to Rs. 4.42 million of work carried out	Action should be taken as per the order of Committee of Public Accounts.	Comments had not been given.

under the North East Local Services Improvement Project (NELSIP) had not been informed to the audit. Further, the actions were shrunk for the above matter by the Chief Secretary.

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| (c) | Irregular appointment to the Grade II of Sri Lanka Education Administrative Service. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (d) | A sum of Rs. 2.38 million given by the Provincial Ministry of Education had not been utilized for the intended purposes of VN/Rambaikulam Girls School Vavuniya. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (e) | Salary had been paid to a teacher who was absent to the duty. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (f) | A graduate teacher had been appointed without considering the GCE (O/L) and GCE (A/L) subject area.. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (g) | A sum of Rs. 2.4 million had been irregularly collected by the Principal from the students of VN/ Vavuniya Nelukkulam Kalaimagal Vidyalayam during the period from the year 2012 to 2015. Eventhough the report and meaningful action on inquiry committee appointed by the Zonal Director of Education and Chief Secretary had not made available for audit. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |

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| (h) | The inquiry report had not made available for audit regarding the vehicle accident of Zonal Director of Education, Mannar which were occurred on 16 October 2015 and the meaningful action had not been taken to repair and maintenance of the vehicle for last 03 years. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (i) | The Value Added Tax aggregating Rs. 3.16 million had been paid without considering the validity of the VAT registration number of the contractors for civil work. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (j) | Even though Department of Co-operative Development belongs a building at Poonthoodam, Vavuniya the rent aggregating Rs. 2.7 million had been paid by the Department for last 07 years. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (k) | Action had not been taken to fill 06 senior level staffs in Provincial Revenue Department out of 07 staff's equivalent to 86 per cents up to now. Due to this there was weakness in revenue management activity. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (l) | A Veterinary Surgeon and an Engineer had been appointed on contract basis by Jaffna Municipal Council without being obtained approval and paid salary aggregating Rs. 0.84 million and travelling expenses aggregating Rs. 0.3 million. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (m) | Although 03 fire extinguishers and 07 electricians were appointed in 2014 by Jaffna Municipal Council without required qualifications and recruitment had been held by advertising in | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |

newspaper in contrary to the services of the above post. However, the actions of the Provincial Commissioner of Local Government had not been given to the Auditor General as directed given by the Public Accounts Committee of Northern Province held on 15th October 2018.

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| (n) | Even though, a cash fraud of Rs. 2.93 million had been committed in year 2016 by the Public Management Assistant of Jaffna Municipal Council, actions taken by the commissioner of Local Government of Northern Province had not been informed to Auditor General as directed by the Public Accounts Committee of Northern Province on 15 th October 2018. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (o) | A driver who has not qualified to the heavy vehicles was allowed to drive an official heavy vehicles had met with an accident. As a result, a loss of Rs. 1.54 million had been incurred to the Regional Director of Health Services, Kilinochchi but, in this regard loss had not been recovered from relevant officers. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (p) | A vehicle met with an accident was repaired by spending Rs. 4.29 million by Regional Director of Health Services, Kilinochchi. However, meaningful actions had not been taken in this regard up to now. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |
| (q) | Northern provincial public service commission had reinstated and appointed a teacher worked in semi government school without being considered the provisions and paid salaries and wages totaling to Rs 428,482 in year 2014. | Action should be taken as per the order of Committee of Public Accounts. | Comments had not been given. |