

## Western Provincial Council - Year 2021

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### 1. Financial Statements

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#### 1.1 Qualified Opinion

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The audit of the financial statement of the Western Provincial Council for the year ended 31 December 2021 comprising the statement of financial position as at 31 December 2021 and the statement of financial performance and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies was carried out under my direction in pursuance of provisions in Section 23(1) of the Provincial Councils Act, No. 42 of 1987 and National Audit Act, No. 19 of 2018 read in conjunction with Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The summary report was issued on 14 December 2022 in terms of Section 23(2) of the Provincial Councils Act and Sub-section 11(1) of the National Audit Act, No. 19 of 2018, and the Detailed Annual Management Audit Report in terms of Sub-section 11 (2) of the National Audit Act, No. 19 of 2018 was issued on 31 October 2022. This report will be presented to Parliament in pursuance of provisions in Article 154 (6) of the Constitution and the Sub-section 10(1) of the National Audit Act and the copy of the report is also submitted to the Governor for submission to the Provincial Council in terms of Section 23 (2) of the Provincial Council Act No. 42 of 1987.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion Paragraph of this report, the financial statements of the Western Provincial Council give a true and fair view of the financial position of the Western Provincial Council as at 31 December 2021, and its financial performance for the year then ended in accordance with Generally Accepted Accounting Principles.

#### 1.2 Basis for Qualified Opinion

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<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
(a) According to the provincial treasury print out, the advance payments to the Western Province, Local Government Department in the year 2021 were Rs.17,863,695,731, however according to the financial performance statement of the Local Government Department, the advance receipts were Rs.17,760,927,881 as such there was a difference of Rs.102,767,850.	Inform that the action will be taken from the year 2022 to prepare the performance statement by including the value of the journal entries in the advance receipts.	Account balances should be reconciled and arrangements should be made to account for the correct balance.
(b) The balance of the provincial council officials' advance control account of 03 institutions namely Western Provincial Department of Agriculture, Engineering	The actions are being taken to correct the loan balance	The account balances should be reconciled and arrangements

- Bureau and Local Government Department was Rs. 175,778,114 as at 31 December 2021, however the total of the individual balance classification summary of those institutions was Rs. 170,231,084 on that day, however there was a difference of Rs. 5,547,030.
- should be made to account the correct balance.
- (c) According to the books of the Western Provincial Department of Agriculture, the total balance of deposits account Number 6001, 6002 and 6003 was Rs. 7,167,584 as at 31 December 2021, however as per the print out of the provincial treasury, the total balance was Rs.6,949,087, as such there was a difference of Rs.218,497 between the balances.
- Further actions are being taken to settle the balance currently.
- The action should be taken to compare the account balances and arrangements should be made to account correct balance.
- (d) According to the accounts of the 06 Divisional Secretariats of Colombo, Palindanuwara, Matugama, Timbirigasaya, Kelaniya and Meerigama, the general deposit balance (relating to the provincial council allocations) was Rs.30,116,831 however as per the Provincial Fund account of that 6 office was Rs. 30,744,229 as such there was a difference of Rs.627,398.
- Reconciliations are being made identifying those differences.
- Account balances should be compared and arrangements should be made to account for the correct balance.
- (e) The expenditure of Rs. 4,469,164 which had been debited to the expenditure heading of the Western Province, Local Government Department by other expenditure heads in the year under review was not accounted by the department.
- Inform that the action will be taken to include the debits made by other expenditure heads in future.
- The department should account the expenses debit to the department by other expenditure heads.
- (f) According to the 2021 statement of financial performance of the Western Province, Local Government Department, advance payments to the provincial council officials were Rs.18,463,407, however as per the advance account of the provincial council officials, it was Rs.17,944,536 and there was a difference of Rs.518,871 between the balances.
- Inform you that in the future account summaries will also include to the debits made between the departments.
- Account balances should be reconciled and arrangements should be made to account the correct balance.

- (g) Non-financial assets valued at Rs. 528,985,774 and IT equipment valued at Rs. 28,998,824 purchased by the Road Development Authority (W.P) and the Information Technology Resource Development Authority (W.P.) from the year 2018 to the year 2020 as assets of the Engineering Bureau or They were not accounted for by the institutions to which they were transferred or at the end of the year under review.
- Inform that further action will be done in the year 2022.
- All the non-financial assets and IT equipment purchased should be accounted .
- (h) In the financial statements of the Western Provincial Engineering Bureau and the Department of Irrigation, the sum of outstanding balances of imprest at the end of the year under review was Rs. 27,252,674, however on that day the sum of the balances in the provincial fund account was Rs. 20,560,679, which was a difference of Rs. 6,691,995.
- Necessary instructions were given to correctly record such transactions while preparing appropriation accounts in the future.
- Account balances should be reconciled and arrangements should be made to account the correct balance.
- (i) According to the revenue account Number 20.03.02.24 of the Western Provincial Health Services Department, the revenue collection in the reviewed year was Rs. 6,111,191, however according to the print out of the provincial treasury, it was Rs. 5,877,191 therefore there was a difference of Rs. 234,000.
- Inform you that the non-recording of Rs.234,000 will be corrected.
- Account balances should be reconciled and arrangements should be made to account the correct balance.
- (j) The total amount of non-financial assets was Rs.18,457,896,704 as at 31 December 2021 according to the Western Province fund account, however according to the accounts of the ministries/departments, the total amount of assets was Rs.21,988,970,384, which was a difference of Rs.3,531,073,680.
- Accounting of all assets is expected to be completed in the year 2022.
- Account balances should be reconciled and arrangements should be made to account the correct balance.
- (k) According to the Western Province fund account, the value of acquisition of assets is Rs.1,863,453,587 and the value of disposal and transfer of assets is Rs.141,052,838 as at 31 December 2021,
- The action will be taken to correct in the year 2022.
- Account balances should be reconciled and arrangements should be made to

however according to the accounts of Ministries/Departments, the values are Rs.1,869,437,828 and Rs.139,545,535 respectively. Therefore there was a difference of Rs.5,984,241 and Rs.1,507,303.

account the correct balance.

- (1) A jeep valued at Rs. 27,250,000 in the Western Provincial Council Secretariat, 02 vehicles valued at Rs. 15,400,000 in the Local Government Department and Eththukala Water Park valued at Rs. 166,000,000 in the Provincial Tourist Board by the same institutions in their financial statements or Provincial council funds had not been accounted in the account as at 31 December 2021.
- The action will be taken to account in the future.
- All non-financial assets should be accounted.

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities for the financial statements are further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **1.3 Responsibilities of the Management for the Financial Statements**

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Management is responsible for the preparation of financial statements that give a true and fair view in accordance with generally accepted Accounting Standards 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.

The management of respective institutions including the Provincial Treasury is responsible for overseeing the financial reporting process of the Provincial Council.

As per Sub-section 16 (1) of the National Audit Act No. 19 of 2018, the Western 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 of the Institution.

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

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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 skepticism 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.
- Deliberate evasion or evasion of internal controls will cause to fraud.
- 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 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 communicate with the management regarding, significant audit findings, any significant deficiencies in internal control and other matters that I identify during my audit.

## 1.5 Comments on Financial Statements

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### 1.5.1 Head 100 - Governor

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<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
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(a) A Planning and Monitoring Unit was established under the Governor's office and 05 computers and accessories were purchased at a cost of Rs.1,369,000 in the year under review, however only three officers were assigned to the unit, and the remaining 02 computers remained underutilized as at 31 August 2022.	Will be used them in the future.	The need should be correctly identified and purchased and the purchased assets should be used.
(b) Although it was confirmed that a vehicle accident that occurred on 22 October 2020 was due to the negligence of the driver, the balance of Rs. 281,584 that was to	Inform that legal proceedings are being carried out in this regard.	Actions should be taken to recover the loss from those responsible.

be collected in this regard had not been recovered from the concerned driver by the end of the year under review.

### 1.5.2 Head 101 – Western Province Provincial council

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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<p>(a) According to the Public Expenditure Circular No. PS/CSA/11-18 dated 12 October 2018 of the President's Secretary the support staff employed in the offices of the Provincial Council Chairmen should be 10 including two drivers, however on the contrary, three drivers for the support staff of the Chairman of the Western Provincial Council. Including 11 people were employed and the council secretariat had paid Rs. 1,343,912 as wages and allowances from the year 2019 to the year 2021 for a driver position that was over employed.</p>	<p>A driver has been hired and paid for the private secretary.</p>	<p>Work should be done in accordance with the circulars and special approval should be obtained to work outside the circulars.</p>
<p>(b) According to the Paragraph (1) of the Management Services Circular No. 03/2018 dated 18 July 2018, the Council Secretariat has approved the recommendations of the Salary and Cadre Commission and the approval of the General Treasury regarding the 1/3 allowance paid to the officers in addition to the salary from 01 August 2004. Although it was clearly stated that it should be done, an amount of Rs. 11,019,607 had been paid to 30 officials during the period from May 2019 to June 2022 without obtaining such formal approval.</p>	<p>Allowances were given to the officials.</p>	<p>The recommendations of the National Salary and Cadre Commission and the Finance Commission and approval of the Treasury should be obtained before payment of allowances in addition to salary to officers.</p>
<p>(c) (i) According to the President's Secretary's Public Expenditure Management Circular No. PS/CSA/11-18 dated 12</p>	<p>Salaries/allowances and other facilities were provided to the Chairman.</p>	<p>The relevant circular should be followed and special approval should be obtained</p>

October 2018, the provision has not been made for the payment of a house rent allowance for the Chairman of the Provincial Council, a house rent allowance of Rs.50,000 per month for the years 2020 and 2021 Rs.48,000 was paid to the chairman for the reimbursable expenses of the provincial council for the years 2020 and 2021, out of Rs.2,000 per month, which is not mentioned in the circular.

for payment of allowances outside the circular.

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| (ii)  | After the end of the term of office of the Western Provincial Council in April 2019, during the period from 2020 and 2021 when the council was inactive, Rs.2,500 per month added to the salary as overtime allowances to the Chairman's private secretary, including Rs.60,000 and Rs.401,618 as overtime allowances to other staff and Rs.472,850 for traveling expenses totaling Rs.934,468 had been paid.                            | Salaries/allowances and other facilities were provided to the Chairman and the staff. | The Presidential Secretary, who had issued the relevant circular on becoming a nominal office until the end of the Provincial Council's term of office and the election of a new Provincial Council, should be asked and clarified about the payments. |
| (iii) | According to the Section 2(I) of the Public Administration Circular No. 09/2009(I) dated 17 June 2009, all government employees, including ministerial staff, ministry secretaries, heads of institutions, should confirm their arrival and departure from their work place by means of fingerprint recording machines. 11 members of the personal staff of the Chairman of the Provincial Council had not use the fingerprint machines. | The comments had not been given.  | The actions should be taken as per circular provisions.  |

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| (d) | After the 2013 staff review, according to the approved staff report of the Provincial Secretariat, although the positions of legal officers and translator were removed, two legal and translator attached to the legal and translator units were temporarily assigned to the Provincial Secretariat and as privileges and allowances of that institution from May 2019. An amount of Rs.1,224,764 had been given as ¼ allowance till June 2022. | Through the staff review conducted in 2013, those positions were removed from the approved staff of this office and included in the Legal Unit and the Translator Unit of the Chief Secretariat office. | Allowances should not be given for positions not included in the approved cadre of the Council Secretariat.   |
| (e) | A Prado jeep valued at Rs.27,250,000 had been given to the Chairman of the District Coordinating Committee, which has no direct connection to the Western Provincial Council, without the intervention or request of the Parliament of Sri Lanka or any ministry or institution belonging to the Government, based on his personal request and with the approval of the Provincial Governor.   | No comments.  | The organization's resources should be used only for the purposes of the organization with maximum effectiveness and efficiency and arrangements should be made to promptly take back the vehicles given to external parties without formal approval. |

### 1.5.3 Head 102 - Provincial Public Service Commission

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
According to the 2021 annual action plan of the Provincial Public Service Commission, there were 150 efficiency cut-off tests, aptitude tests, departmental tests and recruitment open and limited competitive examinations scheduled to be conducted in the year under review, however only 48 tests and examinations were conducted in the year 2021.	In view of the Covid epidemic situation in the country, the conduct of cut-off tests, aptitude tests, departmental tests and competitive exams were limited.	The organization should work according to the annual action plan and if not, the action plan should be revised.



#### 1.5.4 Head 103 - Cooperative Employees Commission

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<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
Out of 77 appeals and complaints received by the Commission in relation to the year under review, only 41 were resolved.	Inform that the appeals and complaints cannot be resolved in the same year.	Appeals and complaints should be resolved promptly.

#### 1.5.5 Head 104 - Ministry of Local Government, Economic Promotion, Power and Energy, Environment Affairs, Water Supply and Drainage and Tourism (W.P.)

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<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
(a) According to Provincial Financial Rules 54.5, 54.6, if it is expected to take more than 07 days to submit a complete report regarding an accident, an initial report should be submitted immediately and a full report should be submitted within three months from the date of the loss. Although there were 03 vehicle accidents in the Western Province, Ministry of Local Government and it took between 10 and 15 months to submit initial reports and between 10 months and 02 years to submit full reports.	Kindly inform that will do our best to avoid such defects in the future.	The action should be taken in accordance with the Provincial Financial Rules
(b) The Chief Minister's official residence was handed over to the Ministry of Tourism (Central Government) on 25 January 2021 on rental basis and after that a solar panel system was installed at the cost of Rs.2,223,000 by the provincial council allocation. The apartment in Colombo 07 with modern facilities was given for a very low rent of Rs. 16,000 per month without obtaining a government assessment.	Inform that the provincial council has installed solar panels considering it as a long-term investment, although it is not currently in use by the provincial council.	A government assessment should be obtained and dealt with while providing the official residence to outside parties on rental basis.

### 1.5.5.1 Western Province Economic Development Bureau

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) According to the Section 19(1) of the Western Province Economic Development Bureau Charter, rules should be prepared and approved by the Governor to implement, enforce and charge the provisions mentioned in the Bureau's charter, however such rules had not been prepared.	Inform that the Financial Rules have been finalized and are to be presented for the Director Board Meeting.	As per the statute, Rules should be prepared and approved without delay.
(b) Rs. 20,000,000 was given to the Bureau by the Ministry of Western Provinces and Local Government for re-instatement expenses on 02 December 2020. The bureau had invested this amount in call deposits without the approval of the ministry before spending this amount on the related tasks and, Rs. 9,338,752 of that amount remained in term deposits by 28 February 2022.	Since the procurement activities for the works approved to be carried out with the said amount had not been started, this amount was kept in term deposits.	The amount given for the recurrent expenditure should be used for the related tasks and thus the desired objectives should be achieved.
(c) Rs. 2,988,690 had been paid as project supervision allowances to 04 officers including the Chief Executive Officer from the "Wespro" security service project from 2018 to 2021 without obtaining the approval of the provincial treasury only on the approval of the Board of Directors.	Under the general powers of the Economic Promotion Bureau Charter No. 09 of 2010 (15d) of the Western Provincial Council, the Board of Directors is empowered to pay the remuneration of the employees of the Bureau.	The action should be taken to obtain proper approvals related to payment of allowances.
(d) Rs.5,380,400 had been paid as a project allowance from 2018 to 2021 to 17 Bureau officers including the Chief Executive	Under the general powers of the Economic Promotion Bureau Charter No. 09 of 2010 (15d) of the Western	The action should be taken to obtain proper approvals related to payment

Officer for the provision of services in the "Wespro" Office Premises-related Health Services Project without obtaining the approval of the Provincial Treasury only on the approval of the Board of Directors.

Provincial Council, the Board of Directors is empowered to pay the remuneration of the employees of the Bureau. of allowances.

- (e) Due to non-annual review of the effective life of non-current assets, the cost of the Western Province Economic Promotion Bureau was Rs.7,267,401, although the non-current assets were fully depreciated, however they continued to be utilized.
- Inform that in the year 2022, the revaluation of all relevant assets will be completed.
- All assets that are fully depreciated and further use should be revaluated.

#### 1.5.5.2 Western Province Tourist Board

----- <b>Audit Observation</b> -----	<b>Comments of the Chief Accounting Officer</b> -----	<b>Recommendation</b> -----
(a) The case related to Eththukala Beach Park which was filed in the Negombo District Court regarding the recovery of an amount of Rs.7,910,000 from the chairman of the board had not been disclosed in the financial statements	The action will be taken to disclose in the financial statements in preparing the financial statements of the Tourist Board for the year 2022.	The information related to pending lawsuits against the entity should be disclosed in the financial statements.
(b) Rs.1,636,445 was received from the Ministry of Western Provinces and Local Government for the creation of a short video clip for the board's tourism promotion activities as at 31 December 2018, and the video clip was not created until April 2022. Although the amount was stated in the financial statements as an expense to be paid from the year 2018, this money received for a provincial council development project was not used for the relevant project and was kept underutilized in the bank current account for 03 years.	In accordance with the global tourism promotion, the work of the video is currently being done.	The money received for development projects should be used for that purpose immediately.

**1.5.6 Head 105 - Ministry of Health, Indigenous Medicine, Social Welfare, Probation and Child Care Services, Women's Affairs and Council Affairs**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
02 vehicles were obtained on rental basis from 30 June 2017 for the use of the Ministry and Rs.4,263,840 were paid as vehicle rental during the year under review. Despite this, a Land Rover Discovery Jeep owned by the Ministry with a value of Rs. 34,985,000 was given to an outside party from 06 August 2021.	The comments had not been given.	The Entity's resources should be used with maximum effectiveness and efficiency only for the purposes of the Entity and the vehicles owned by the Entity given to other external parties should be returned immediately.

**1.5.7 Head 106 - Ministry of Agriculture, Land, Irrigation, Fisheries, Animal Production and Health and Agrarian Development**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
In the year 2020 and 2021, Rs.19,420,194 had been spent to buy the necessary machines and equipment for a canned fish project under the Ministry of Agriculture of the Western Province, and due to the fact that the construction work of the factory related to the canned fish project had not been completed by the end of the year under review, those machines and equipment remained underutilized.	Inform you that the production will start in the year 2022.	From December 2020, these underutilized assets should be utilized for the relevant tasks immediately.

**1.5.7.1 Agro Services Authority**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
Non-submission of written evidence for audit of transactions totalling Rs.27,936,701 including non-verification of final stock of Rs.461,870, Rs.4,073,481 and Rs.3,344,099 in	Inform that a ledger will be maintained to verify closing stock and record transactions.	The stock as at 31 December should be verified and a ledger should be maintained to

Bojunhalla and 02 outlets respectively and to record transactions for the year ending on 31 December 2021 Due to important observations such as non-maintenance of a ledger, the audit opinion on the financial statements of the authority for the year 2021 had to be disclaimed.

record the transactions.

**1.5.8 Head 107 - Ministry of Roads, Transport, Cooperative Development and Trade, Housing and Construction, Estate Infrastructure, Industry and Rural Development**

**1.5.8.1 Provincial Road Development Authority**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
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(a) From the year 2011 to the year 2014, the amount of Rs. 4,739,664,970 that should have been received by the authority in relation to the road development and other constructions carried out on the basis of the approved provisions of the Ministry of Economic Development, by 22 August 2022, more than 08 years have passed, however still Rs. 2,145,797 from the General treasury. Should have been received.	Referred for necessary approvals to take Legal action.	Necessary action should be taken to recover the due amount.
(b) 17 land lots of 1,698.3 perches assigned to the authority with no original assignment value had not been effectively used and regulated by the authority and necessary measures were not taken even by the end of the year under review regarding 12 land lots of 1,173.1 perches which were being used by unauthorized residents.	Arrangements are being made to give the necessary plots of land to the illegal residents and take over the rest of the plots to the authority.	After settling the plots of land, they should be used effectively.
(c) After completing the investigations on 06 vehicles that	A committee has been appointed and is in the	The investigations should be

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| <p>had been missing over 20 years, sufficient measures had not been taken to get the said vehicles back to the Provincial Council.</p>  | <p>process of getting a report.</p>                        | <p>completed promptly and arrangements should be made to take possession of the assets.</p> |
| <p>(d) In the years 2012 and 2013, 1,204.20 tons of asphalt valued at Rs. 17,577,120 had been given to a contractor without formal approval for road construction that does not belong to the authority under the loan basis. Although more than 08 years had passed to recover an amount of Rs.9,533,413, no active measures had been taken recover.</p> | <p>Legal action is being taken to recover this amount.</p> | <p>Actions should be taken to collect the recoverable money.</p>                            |

#### 1.5.8.2 Western Province Road Passenger Transport Authority

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
<p>(a) The authority had issued 5,813 general passenger service permits as at 31 December 2021, out of which 5,584 permits were given without following the tender procedure.</p>	<p>No tender procedure was followed for the buses provided before 2007.</p>	<p>Passenger Service Permits should be issued following tender procedure.</p>
<p>(b) 18 bus stops were assigned to the Western Provincial Council by Cabinet Paper No. 96/0552/118/033 on 27 March 1996, however the legal ownership of them had not been transferred to the authority by 9 March 2022.</p>	<p>Letters have been sent to the Divisional Secretariats asking them to provide a transfer certificate or a document.</p>	<p>Arrangements should be made to take over the legal ownership of bus stands.</p>
<p>(c) For the installation and design of the computer network based on information technology for the authority, a contract was made with the Institute of Computer Studies of the University of Colombo for a period of one year from 2006 and although the</p>	<p>A committee has been appointed in this regard. After the recommendations of the committee, the action will be taken accordingly.</p>	<p>Arrangements should be made to establish the computer system as soon as possible.</p>

authority had spent Rs. 2,254,916 from the year 2006 to the end of 2021 for computer equipment and software. The computer network was still not operational by 15 June 2022 and the total amount spent was listed under work in progress.

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| (d) | In the year 2018, 50,000 identity card containers purchased for three-wheeler registration at a cost of Rs.2,750,000 remained unused in the authority's warehouse until 31 December 2021. | Inform that these stock balances will be utilized. | Arrangements should be made to purchase assets as per requirement |
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**1.5.9 Head 108 - Ministry of Education, Cultural and the Arts, Sports and Youth Affairs and Information Technology**

**1.5.9.1 Aesthetic Resort Authority**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
<p>The ownership of the double cab and three-wheeler owned by the Western Provincial Roads Ministry and the Ministry of Local Government under the authority was not transferred to the authority and the value of those two vehicles was accounted under fixed assets and as at 31 December of the year under review Rs.2,140,000 had been provided as depreciation for these vehicles.</p>	<p>The authority is in the process of taking ownership of the vehicles.</p>	<p>Ownership of the two vehicles accounted for as fixed assets should be transferred to the authority.</p>

**1.5.10 Head 109 - Chief Secretariat**

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
<p>(a) According to Section 1.1.7 of National Budget Circular No. 118 dated 11 October 2004 and Section 03(a) of Public Finance Circular No. 05/2019 dated 27</p>	<p>Due to the fact that the loan balances of the officers transferred to the local government institutes are settled in monthly</p>	<p>The action should be taken in accordance with circular.</p>

June 2019 after 02 months of an officer's transfer or 03 months after an officer's transfer Even though attention should be taken not to show any unsettled loan balances between the departments, however there were such unsettled loan balances of Rs.212,864,069 in 27 institutions including Ministries/Departments at the end of the year under review.

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| (b) | According to Paragraph xxiv Section 4.2.2, 4.2.3, 4.5, 4.6 and 6.3 of the Code of Establishment of the Democratic Socialist Republic of Sri Lanka, loan balances of Rs. 51,891,920 were not recovered from the deceased and retired officers or employees of 19 institutions including ministries and departments.  | The Pension Department has been request to recover the loan balances of the deceased and retired officers through gratuity and related activities are being carried out to recover the loan balances of the deceased officers who are not entitled to pension from the respective guarantors. | The action should be taken as per the provisions of the Establishment Code.                                   |
| (c) | According to the Paragraph 03(e) of the Public Finance Circular No. 05/2019 dated 27 June 2019, after finding out whether the suspended officers of 18 institutions including ministries and departments have been reinstated or after obtaining confirmation of assets, the Attorney General has not taken steps to recover the loan amounting to Rs.16,230,046. | The process of recovering is in progress.   | The action should be done in accordance with the circular.  |
| (d) | During the year under review, the income amounting to Rs.25,470,014 which should have been collected under 05 Revenue Code of the respective institutions had been written off from the books by three Revenue Accounting Officers.   | Written off from the books on formal approval.  | Only loan balances that are confirmed to be uncollectible through legal or other means should be written off. |



- (e) In the year under review, revenue was collected under 30 Revenue Code and by 31 December 2021, there was a deficit of Rs. 1,451,163,415 related to 12 Revenue Code. Arrears of income are being recovered. Actions should be taken to recover the arrears.
- (f) 280 deposit balances totaling to Rs.57,648,192 in 04 departments and 03 divisional secretaries' offices (provincial council allocations) which were deposited as of 31 December of the year under review and which were more than 02 years old, had not been reconciled in accordance with Financial Regulation 571. The Chief Accounting Officers and Accounting Officers had been instructed to take necessary steps to settle the outstanding deposit account balances during the year 2022. The action should be taken according to the Financial Regulations.
- (g) The total net provision (including supplementary provision) made by the central government for the Western Provincial Council was Rs.50,685 million and only Rs.48,909 million had been utilized as at the end of the year under review. When preparing the financial statement of the relevant year, when allocating money for all the expenses of the provincial council, when preparing the relevant financial sources, those sources of money provided by the central government are also treated as expected grants. Efforts should be made to utilize the entire allocation given by the Central Government.
- (h) Although Rs.1,410,855,000 had been received as advance for capital expenditure under Head 312, Rs.183,915,000 had been spent in excess of the amount due to the expenditure of Rs.1,594,770,000 from the provincial council fund account. The amount of Rs.29,350,000 that was saved in the year 2020 was used to incur the expenses of the item of expenditure in the year 2021. The expenses of the same year should be met from the money received in the respective year.
- (i) Due to the fact that Rs.173,350,000 received during the year had not been spent for 02 capital expenditure items, at the end of the year under review. Accept that the Western Provincial Council received only Rs.6,400,000 as liquid money. All the money received under the capital expenditure item should be spent for the related

there was an inactive cash balance in the bank current accounts belonging to the Western Provincial Council Fund and the capital programs expected by the central government had not been implemented as scheduled.

works.

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| (j) | In the year 2014, the departmental investigation related to the amount of Rs.10,082,245 belonging to the provincial council fund of Rs.915,786 missing from the safe of the Mahara Divisional Secretariat had been completed however, the said amount had not been recovered from the responsible officials at the end of the year under review. | The necessary action will be taken as per the recommendations of the review report as FR 104(1) regarding the missing amount of Rs.1,082,245, . | Arrangements should be made to recover the amount related to the provincial council fund. |
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#### 1.5.11 Head 110 - Engineering Bureau

----- Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
(a) Although Section 2.5.14.1 of Financial Circular No. 14/2021 dated 28 December 2021 requires every accounting officer to maintain lists of detailed items for every asset included in the statement of financial position. However, the Provincial Engineering Bureau had not maintained lists relating to assets amounting to Rs.13,359,026,634.	Inform you that the action will be taken according to the instructions of the provincial treasury in the future.	Arrangements should be made to maintain single lists for assets.
(b) The Western Provincial Engineering Bureau has paid Rs. 13,917,715 to the Western Provincial Information Technology Resource Development Institute from the year 2018 to the year 2021 for	Informed that nearly 90 percent of the contractual file scanning activities have been incorporated into the system by the end of the year under review.	The document management system should be established promptly to achieve the desired objectives.

setting up a document management system and establishing a process automation system. the file management system was not completed even as at 30 June 2022.

**1.5.12 Head 111 – Department of Revenue**

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>Although 13 air conditioners installed in the building where the Maharagama Deputy Commissioner of Revenue office of the Western Province Revenue Department was located were moved to the new building on 20 August 2020, they remained unused even at the end of the year under review and had not been disposed of if they were not needed.</p>	<p>Regarding the air conditioners, a technical report has been obtained and arrangements are being made for further work.</p>	<p>The action should be taken to utilized the assets.</p>

**1.5.13 Head 112 - Department of Local Governance**

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>(a) Although 53 investigation officers, including an Assistant Commissioner, have been assigned to the investigations of the Local Government Department, from the year 2018 to the year 2022, out of the total Number of 2,824 public complaints received by the investigation division of the department, However 1,222 complaints or 43 percent complaints have not been resolved by month of April 2022.</p>	<p>That there are vacancies in the posts.</p>	<p>Public complaints should be resolved expeditiously.</p>
<p>(b) The project authority of Western Province, Local Government Commissioner, Horana Mawakoya Facility Center and</p>	<p>Inform you that the construction work for sanitary facilities has been started.</p>	<p>Efforts should be made to fulfill the desired objectives of the project as</p>

Hela Bojun Hala Construction Phase - 3 had spent Rs. 3,000,000 and completed the project work in the year 2020, however the business activities of Hela Bojun Hala had not been completed in almost 02 years therefore the objective of the project had not been achieved.

soon as possible.

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| (c) | The outstanding income of 49 local government institutions located in the Western Provincial Council area was Rs.7,331,742,054 as at 31 June 2022.   | Is being recovered.  | Actions should be taken to recover the arrears of income. |
| (d) | A value of Rs. 2,325,780 to be recovered in relation to the 02 surcharges imposed by the Auditor General against the officers of the Negombo Municipal Council had not been recovered even on 31 December 2021.  | Related work is being done.  | Urgent action should be taken regarding the surcharges.   |
| (e) | The total amount spent under the Western Province Development Grant for the construction of Kekulandala Day Care Center located in Agalawatta Divisional Secretariat was Rs.6,889,483 and although this building was completed in November 2020, almost 02 years have passed however the building was not used for the intended purpose. | Necessary arrangements have been made to complete and make the necessary equipment and other facilities operational. | The building should be used for the intended purpose.     |

#### 1.5.14 Head 113 - Department of Health Services

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) According to the Public Finance Circular No. 438 dated 13 November 2009, the disposal of	Inform that it will be completed in the year 2022.	The actions should be taken in accordance with the circular.

goods to be disposed of in public institutions should be done, however 221 items related to 55 types of unusable goods identified in the year 2020 in Mirigama Base Hospital had not been disposed until 31 August 2022.

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| (b) | Provincial Finance Regulations 41.1. (b) and 91.1.6 should have been reviewed and revised from time to time considering the prevailing economic and other conditions to explore the possibility of increasing revenue by changing the amount of fees and charging fees for supplies and services etc. Although 12 years have passed since 11 June for the amendment, the Department of Health Services has not taken steps to revise it. | Agree with the observation made by the audit.   | The action should be taken in accordance with the provincial Financial Regulations. |
| (c) | The outstanding imprest balance of Rs.115,988,935 of the Western Provincial Health Services Department had not been settled to the Western Provincial Treasury up to 31 August 2022.   | The Health Services Department has been instructed to settle the imprest outstanding balance as soon as possible. | The outstanding imprest balance should be settled immediately.                      |
| (d) | The remittance balance of Rs. 21,801,469 of the Western Provincial Health Services Department has not been settled to the Western Provincial Treasury up to 31 August 2022.  | The Health Services Department has been instructed to settle the remittance balance as soon as possible.          | The remittance balance should be settled immediately.                               |
| (e) | Although the foreign leave of two doctors attached to the hospitals belonging to the Kalutara Divisional Health Services Director office, however they had not reported to work, and the action had not  | Inform that the office has received the signed agreement and will proceed accordingly.                            | Arrangements should be made to collect the money due as per the agreement.          |

been taken to charge amounting to Rs.2,648,387 as per Section 16.5 of Chapter XII of the Establishment Code and the signed agreement.

- (f) During the sample inspection conducted in connection with the maintenance of sanitation services in the year 2021 at Horana Base Hospital, the contractor who got the contract for the amount of Rs.3,534,764 per month did not formally provide the service. As per the information about the persons employed the contract to the hospital, the same group of workers were not employed continuously, and the cleanliness work was not done properly on most days. Although it was reported according to attendance documents that 38-40 employees were employed in sanitation work, it was confirmed that the hospital authorities had not subjected the sanitation work to formal supervision as only 33 employees were employed on the day of the sample audit. When the regular staff are sick, temporary workers are employed instead.
- When the regular staff may sick, temporary workers are employed instead. It has been advised to inform the Medical Superintendent of Horana Hospital in case of sick of permanent employee to change a casual employee.
- Sanitation activities should be under the supervision of an officer of the hospital.
- (g) (i) The Horana Medical Officer of Health office had not started the rabies vaccination program in advance with the approval of the Regional Director of Health Services and had not maintained a formal record regarding the use of the 4,000 doses of vaccine received for vaccination in the year 2021.
- At present, the Administrative Public Health Inspector takes charge and stores in a locked refrigerator and issues and withdraws the vaccines required by the vaccinators under his supervision. A vaccine movement register has been maintained.
- Vaccine dose information related to vaccination programs should be formally documented.

- (ii) From January 2020 to March 2021, according to the reports of the vaccinators of the Horana Medical Officer's Office, 6,765 vaccinations were reported, and according to the reports of the District Rabies Division, according to the reports sent, the number was 9,074 and there were conflicting figures. it was 12,193 and by the Regional Health Services Director's Office to the Narahenpita Public Health Veterinary Services Division.
- Documentation was delayed due to prioritization of Covid-19 pandemic control and quarantine duties. Vaccination records should be updated daily.
- (h) In 2021, the Medical Supply Division of the Central Government informed the Regional Health Services Director through 96 circulars to stop the distribution of the drugs to the patients after confirming that the quality of the drugs has failed. At the time of these notifications, 473,341 units of 27 types of defective medicines valued at Rs.2,395,212 had been distributed to hospitals and Medical Officers' offices in Kalutara district. After the circulars were issued, 282,088 units of quality failed medicines valued at Rs.1,451,106 had been removed from the hospital, however by then 189,155 quality failed medicines units valued at Rs.944,106 had been issued to the patients.
- As soon as the drugs received by the local medical supply department are distributed to hospitals and other health institutions, many of the defective drugs have been issued by the time the circular informs. A formal program should be introduced to stop giving quality failed medicines to patients.
- (i) Although the Meerigama hospital land that was received as a donation was 6.4 hectares in size according to the initial plans, the ownership of that land had not
- Survey fees have been paid to the Survey Department for taking over the hospital premises. Urgent action should be taken to take over the ownership of the hospital land.

been formally transferred even at the end of the year under review.

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| (j) | In the year 2020, an Automated Blood Culture System valued at Rs.3,300,000 was given to the Horana Base Hospital and three officers were trained for its work, however the authorities did not work to assign a specialist doctor who can use the machine to the hospital, and the machine remained inactive without taking the used for the intended purpose by July 2022.                                    | Inform that no medical officer has been assigned to that post.   | A speedy arrangement should be made in place so that the machine can be use in full capacity .             |
| (k) | 46 medicines valued at Rs.1,955,745 in Vatupitivala Hospital, 06 medicines valued at Rs.69,945 in Meerigama Hospital, 14 medicines valued at Rs.130,021 in Horana Base Hospital, a total of 66 medicines valued at Rs.2,155,711 had expired in the year under review. There was not system in place to utilize these drugs before their expiry date or to transfer them to hospitals where they could be used. | The number of patients who came to hospitals for treatment decreased due to the Covid-19 epidemic situation. And due to this condition existing in all hospitals across the island, it was difficult to transfer most of the medicines to other hospitals. | Arrangements should be made to transfer these medicines to hospitals where they can be used before expiry. |

#### 1.5.15 Head 118 – Department of Land Commissioner

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
According to sub-section 4(2) of the Land Development Charter No. 04 of 2012, the procedures to be followed in giving the consent of the Provincial Council regarding the utilization of a government land by the government as per the referred sub-section of the charter had not been prepared.	Since the official term of the provincial council has ended and there is no minister in charge of the subject, it is not possible to do this in practice	The action should be done as per the provisions of the Charter.



#### 1.5.16 Head 120 - Department of Animal Production and Health

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
The value of 42 vehicles and 30 buildings owned by the department had not been assessed and accounted for.	Assessment is in progress.	Assets should be assessed and accounted.

#### 1.5.17 Head 123 - Department of Business Name Registration

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
A software for issuing business registration certificates was purchased on 16 June 2020. However, the divisional secretariat offices were not given the access facility to enter information into the software and the information about the business entities currently registered in the Western Province was not included. As a result, the computer software purchased by the Business Name Registration Department at a cost of Rs.8,631,583 could not been used for the expected purpose.	This software is scheduled to be installed in phases in the Divisional Secretariat offices in the year 2022.	The computer software should be installed promptly.

#### 1.5.18 Head 126 - Department of Education

<b>Audit Observation</b>	<b>Comments of the Chief Accounting Officer</b>	<b>Recommendation</b>
(a) Contrary to the Circular instructions, Horana, Kalutara and Matugama Zonal Education offices had purchased uniforms clothes in excess of Rs.1,657,900, Rs.1,378,994 and Rs.838,102 respectively, totaling Rs.3,874,996. In the year under review, an additional expenditure of Rs.3,874,996 was incurred due to	Due to the periodic closure of schools due to the Covid epidemic, the students had left the school when the uniforms were distributed, and the students who had received the trouser cloth had left the school when the shirts were handed over due to the fact that the shirt cloth	The action should be taken in accordance with the Circular instruction.

the fact that schools and divisional education offices were not able to obtain correct data and information. Also, classroom allocation and timetables have not been approved for the students who appeared for G.C.E. (O. Level) or G.C.E.(A level) second time and demand for uniform clothes had led to more purchases of uniforms cloths.

was received once and the trouser cloth once.

- (b) A government-approved school in Horana Education Zone, which uses special uniforms, had requested special uniforms according to the Circular provisions, however without paying attention to it, the authorities had arranged to provide uniform sets worth Rs.1,695,287 to normal schools in the years 2021 and 2022.
- In the letter of 17 May 2022, all the Regional Education Directors have been informed that in the future, when dealing with school uniforms, they should deal with the relevant Circulars and deal with this matter with proper supervision.
- The action should be taken in accordance with the Circular instruction
- (c) Regarding the distribution of free school textbooks and teacher's guides for the year 2021, without drawing the attention to the letter issued by the Education Publication Commissioner General dated 20 February 2020, Horana and Matugama Zone Education Offices respectively paid Rs.5,094,065 and Rs.2,264,867 value of textbooks worth Rs.7,358,932 were ordered and received.
- All regional education directors have been informed in the letter of the Western Provincial Education Director on 17 May 2022, informing them that in dealing with the distribution of school textbooks in the future, they should proceed in circular manner and with proper supervision.
- The action should be taken in accordance with the Circular instruction
- (d) According to the survey conducted in the year 2009 on the physical resources of the schools, Neelammahara Vidyalaya affiliated to Maharagama Vidyakara Girls' College had a playground with an area of 02 acres and 02 roods, however according to the physical inspection confirmed that the said playground had been used by a private sports club.
- A letter has been sent to the Colombo District Senior Surveyor to carry out the survey work and the work is being done on the land where the stadium is located.
- Arrangements should be made to transfer the ownership of the playground to the school.

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| (e) | In the year 2016, due to the construction of a private housing complex on the land adjacent to the Clifton Girls High School, a three-storey building of this school collapsed and shook, cracks appeared and damages were caused, however no formal action was taken in this regard.  | The concerned institution has been informed in the letter dated August 10, 2022 to carry out the necessary activities to provide the agreed facilities. | Formal action should be taken regarding the damaged buildings.   |
| (f) | At the end of the year under review, 64 schools in Colombo, Jayawardanepura, Homagama and Piliyandala Zonal Education offices and Gampaha Zonal Education zone and 41 schools belonging to Horana, Matugama and Kalutara zonal education offices in Kalutara district were closed due to the decrease in the number of students. Furthermore, there were 55 schools with less than 100 students in 04 Zonal Education Offices and Gampaha Zonal Education Office in Colombo District and 54 schools with less than 100 students in Matugama and Kalutara Region. | The comments had not been given.  | Efforts should be made to increase the number of students in schools with less number of students.                     |
| (g) | The land of 122 schools belonging to the Gampaha Regional Education Office was not formally acquired.  | Acquiring school land is in progress.   | Arrangements should be made to formally take over the land.  |
| (h) | There were 115 quarters in Colombo district owned by the provincial education department, 13 quarters were in Kalutara and Matugama regions, of which only 66 official houses were occupied by December 31, 2021 and 62 official houses were underutilized.  | There were cases where quarters were not applied. Some quarters were in need of repair.   | If there are quarters that need to be repaired, those quarters should be repaired and all the quarters should be used. |
| (i) | An officer who owns a reserved vehicle in the Horana Zonal Education Office was also given a reserve vehicle. During the inspection of the driving record of the reserve vehicle, it was observed that the same vehicle was used as a reserved vehicle by the concerned  | Inform that a committee has been appointed and an investigation is being conducted regarding the use of the officer's vehicle.                          | An inquiry should be conducted in this regard and steps should be taken to recover the loss.                           |

officer. Accordingly, the State Administrative Circular No. 13/2008(iv) dated 31 May 2019, 140 liters of fuel per month should be allowed for allocated vehicles, however this officer exceeded that amount by using 1,272 liters of fuel in the year 2020 and 1,272 liters of fuel in the year 2021. 1,400 and 2,672 liters of fuel worth Rs. 286,032 had been used more.

## 2. Financial Review

### 2.1 Financial Result

According to the financial statements presented, there was a surplus amounting to Rs.11,649,854,163 of the Provincial Council Fund for the year ended 31 December 2021 as compared with surplus of Rs.1,170,517,374 in the preceding year. Accordingly, there was an increase of Rs.10,479,336,789 in the financial result of the fund and the increase in tax income compared to the previous year by Rs.8,778,392,763 and the increase in the government's recurrent grant receipts by Rs.1,511,000,000 was due to that growth.

## 3 Staff Administration

### 3.1 Provincial Council Ministries, Departments and others

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
(a) In accordance with the Section 192(I)(III)(V) of Chapter XXIII of the Code of Western Province Public Service Procedures and Rules, annual transfer policies and procedures should be prepared and transfers implemented. However in the Western Province, Secretariat office 17 officers of the Council Secretariat have been working at the same workplace for between 05 to 30 years without being transferred.	During the transfer, it was done in accordance with the Provincial Council Secretariat Task Force Charter No. 07 of 2000.	The Western Provinces should do according to the Code of Western Province Public Service Procedures and Rules.
(b) The staff was approved by the letter of the Director General of	Inform that the Covid epidemic situation in the	There should be a permanent cadre to

<p>Management Services No. DMS/WP/0507 30 dated September 2019 for the Western Province Tourist Board, however the recruitment of the said staff had not been done till the end of the year under review and all officers under acting, contract basis and temporary basis were attached.</p>	<p>country affected the delay in this recruitment.</p>	<p>maintain the affairs of the board.</p>
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| <p>(c) In addition to the approved staff for various projects and tasks of the Road Development Authority of the Western Province, one employee at the primary level, 406 employees under the fixed basis and 140 employees under the contract basis, 546 employees were employed in excess of the approved staff for the activities of the authority.</p> | <p>Although it was submitted to the Department of Management Services for the approval of the task force, reply has not been received.</p> | <p>The action should be done to get the approved for Cadre.</p> |
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**3.2 School staff**

**Audit Observation**

**Comments of the Chief Accounting Officer**

**Recommendation**

A total of Rs. 16,927,860 was paid as salary in the year 2021 for 38 teachers related to Horana Education Zone who are out of the classroom teaching process due to various illnesses and the authorities are still working towards the end of the reviewed year to fulfill the desired purpose of payment of salary or to take formal measures regarding those teachers.

Actions are being taken regarding those teachers.

Formal action should be taken for the teachers who are absent from the class room teaching process under various medical conditions.

**3.3 Health staff**

**Audit Observation**

**Comments of the Chief Accounting Officer**

**Recommendation**

Although according to Chapter III of the Establishment Code and Public

The transfers had not been done due to the Covid

Should be done in accordance with the

Administration Circular No. 18/2001 dated 22 August 2001, the officers who have served for more than 05 years should be transferred, 50 health officers, 23 junior staff officers, 101 nurses in Mirigama Base Hospital and Vatupitiwala Hospital have been working for a period of 05 to 27 years. epidemic situation. circular.

**4. Accountability and Good Governance**

**4.1 Planning**

**Action Plan**

**Audit Observation**

According to the Paragraph 13 of the State Finance Circular No. 02/2020 dated 28 August 2020, the Annual Action Plan should be prepared according to the guidelines of the State Finance Department, however the action plan related to the reviewed year of the Western Provincial Chief Secretariat office was not prepared accordingly and covers only one section of the office. As was incompletely prepared.

**Comments of the Chief Accounting Officer**

The comments had not been given.

**Recommendation**

Should be done in accordance with the circular instruction.