

Southern Provincial Council – 2013

The audit of financial statements of the Southern Provincial Council for the year ended 31 December 2013 comprising the statement of financial Position as at 31 December 2013 and statement of financial performance and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23(1) of the Provincial Councils Act, No. 42 of 1987. This report is issued in terms of Section 23(2) of the Provincial Councils Act.

1:2 Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Sector Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

1:3 Auditor’s Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Sri Lanka Auditing Standards consistent with International Standards of Supreme Audit Institutions (ISSAI 1000-1810). Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Provincial Council’s preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

1:4 Basis for Qualified Audit Opinion

My opinion is qualified based on the matters described in paragraph 2.2 of this report.

2. Financial Statements

2:1 Qualified Opinion

In my opinion, except for the effects of the matters described in paragraph 2:2 of this report, the financial statements give a true and fair view of the financial position of the Southern Provincial Council as at 31 December 2013 and its financial performance and cash flows for the year then ended in accordance with Sri Lanka Public Sector Accounting Standards.

2.2 Comments on Financial Statements

2.2.1 Provincial Council Fund

The account of the Provincial Council Fund for the year under review had been presented to audit on 21 April 2014. The Provincial Council Accumulated Fund as at 31 December 2013 amounted to Rs.(104,099,540), whereas it was Rs.373,144,340 as at 31 December 2012. The Provincial Council Fund had deteriorated by Rs.477,243,880 in the year 2013 as compared with the year 2012.

2.2.2 Other Accounts

The progress of presentation of other accounts of the Provincial Council relating to the year under review as at 31 March 2014 is given below.

	Total Number of Accounts	Number of Accounts Presented	Number of Accounts not Presented
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(i) Appropriation Accounts	26	21	05
(ii) Revenue Accounts	01	01	-
(iii) Advances to Provincial Public Officers Account	92	55	37
(iv) Commercial Advance Accounts	11	01	10
(v) Fund Accounts	06	03	03
(vi) Statute Accounts	05	02	03
(vii) Statements of Assets and Liabilities	01	01	-
Total	----- 142 =====	----- 84 =====	----- 58 =====

2.2.3 Accounting Deficiencies

The following observations are made.

- (a) Assets generated from Provincial Fund amounting to Rs.946,693,497 had not been included in the statement of financial position furnished along with the financial statements of Provincial Fund for the year under review on 27 March 2014.
- (b) The balance of the Call Deposit Interest Account as at 31 December 2012 in the financial statements of Provincial Fund amounted to Rs.56,502,307 while an account relating to that had not been opened in the main Ledger.

2.2.4 Unreconciled Control Accounts

A difference of Rs.697,046 was observed between the balances according to the Departmental books of 3 Advances to Public Officers Accounts and the balances shown in the financial statements of Southern Provincial Fund Account.

2.2.5 Accounts Receivable and Payable

The value of accounts receivable and payable relating to 3 institutions remained for over 01 year to 3 years amounted to Rs.315,870,140 and Rs.7,353,052 respectively.

2.2.6 Lack of Evidence for Audit

Evidence in respect of transactions totalling Rs.218,775,195 relating to 07 institutions was not made available for audit. (Details appear in annex 1)

2.2.7 Non-compliance with Laws, Rules, Regulations and Management Decisions

The following non-compliances with laws, rules, regulations and management decisions were observed in audit.

Reference to Laws, Rules Regulations etc. -----	Value -----	Non-compliance -----
	Rs.	
(a) Chapter xxiv of Establishments Code of the Democratic Socialist Republic of Sri Lanka -----		
(i) Section 1.6	55,877,546	When an officer transferred on station transfers the loan balance of that officer should be informed to the Department which the officer transferred to and should be settled by that Department. However, loan balances recoverable from 12 institutions had not been settled even by 31 December 2013.
(ii) Sections 4.1, 4.2.3 and 4,6	618,805	Action had not been taken to settle the loan balances recoverable from officers who vacated posts, retired and deceased even by 31 December 2013.
(b) Financial Regulations of Democratic Socialist Republic of Sri Lanka -----		
Financial Regulations 1645 (a-b) and 1646		The Running Charts for 24 vehicles belonging to the office of District Director of Health Services, Matara and relating to the Education offices of Matara, Morawaka and Mulatiyana had not been continuously furnished to the Auditor General.
(c) Southern Provincial Council Manual of Financial Rules -----		
(i) Rule 30	183,683,240	Expenditure of Rs.183,683,240 had been incurred exceeding the

			provisions for the year 2013 relating to 18 Objects by the office of the District Director of Health Services, Matara.
(ii)	Rule 52	901,813	A sum of Rs.777,690 incurred relating to a loss caused to a vehicle belonging to Ministry of Food and Cooperative Development met with an accident on 05 September 2012 and a sum Rs.124,123 paid as compensation for the loss caused to the expressway had not been shown in the Appropriation Account.
(iii)	Rule 54		The rear door and the covers of the lights of the van belonging to the Office of the Medical Officer of Health, Pasgoda had got damaged on 13 June 2013 but even a preliminary investigation had not been carried out upto 31 December 2013.
(iv)	Rule 113.3	460,115	Even though a receipt should be issued for every receipt of cash, the receipts had not been issued for cash collections made from patients, institutions and individuals from the year 2010 upto 23 August 2013 by Suriyawewa District Hospital in Hambantota District.
(v)	Rule 117.1 and 117.4	84,324	Even though daily cash collections should be deposited in the bank daily or as soon as possible, the cash collections so collected had been retained in

hand around one month.

(d) Circulars of the Ministry of Education

 Paragraph 2.1.6 of the Circular No. 2003/38 of the Determination of Teacher Requirement with the objective of deployment of required teachers in a School, dated 07 November 2003.

Acting Principals had been deployed in the service of 20 schools in Galle Zone contrary to the Circular.

(e) Circulars of Chief Secretary of Southern Province

 (i) Circular No. 02/2013 dated 27 June 2013 254,749

Non-freezing of provisions from Account 314-44-3 under Object No. 1301.

(ii) Circular No. 2/2014 dated 30 July 2014 7,456,933

Barg Machines had been taken on rent by District Irrigation Office, Galle, from January to December 2013 and utilized for 4235 machine hours contrary to the Circular.

480,000
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Private house rent had been paid for maintaining District Irrigation Office contrary to the Circular.

2.2.8 Transactions not Confirmed with Adequate Authority

 A sum of Rs.109,576,949 had been invested in Fixed Deposits as at 31 December in the year under review by the Provincial Council while an approval of the Finance Commission had not been obtained thereof.

3. Revenue Management

 Taxable revenue and non-taxable revenue for the years from 2000 to 2013 are as follows.

Year	Taxable Revenue	Non-taxable Revenue
2008	2,129,385,380	581,339,602
2009	2,105,002,274	508,864,837
2010	2,532,157,291	520,489,536
2011	3,704,705,988	569,924,269
2012	3,287,589,262	1,040,988,048
2013	3,218,062,610	1,157,466,949

The following observations are made.

- (i) According to the Revenue Account presented, revenue totalling Rs.473,906,734 had been in arrears for the period ranging from 01 year to 21 years in respect of 4 revenue categories.
- (ii) The balance of the Turnover Tax remained outstanding without being recovered as at 31 December 2013 amounted to Rs.70,297,047 while it was observed that recovery of such outstanding income had been doubtful.
- (iii) It was failed to recover the arrears of tax totalling Rs.11,437,209 collected by 03 Divisional Secretariats of the Provincial Council even by the end of the year under review.

4. Financial Review

4.1 Financial Results

According to the financial statements presented, the surplus of the Provincial Council Fund for the year ended 31 December 2013 amounted to Rs.130,858,734 as against the deficit of Rs.477,243,879 for the preceding year.

4.2 Analytical Financial Review

Item	2013	2012	Financial Results Increase/ (Decrease)	
	Rs.000'	Rs.000'	Rs.000'	Percentage
Revenue	4,755,429	4,508,779	246,650	5
Expenditure	(19,458,243)	(18,030,535)	(1,427,708)	8
Deficit	(14,702,814)	(13,521,756)	(1,181,058)	9
Government Grants	14,833,673	13,044,512	1,789,161	14
Surplus/(Deficit) after Government Grant	130,859	(477,244)	608,103	127

4.3 Legal Actions Initiated against the Institute

Even though a cab vehicle belonging to the Provincial Council met with an accident on 29 May 2011 or nearing date knocked with a rider of a motor bicycle, it was not revealed in audit, the actions taken on driver of the cab. A case had been filed under case No. M/8663 in the District Courts, Galle claiming as compensation of Rs.5,000,000 for damages caused to the motor bicycle rider of the accident. Therefore it was observed in audit that the Provincial Council has been subjected, to a liability of Rs.5,000,000. No evidence was made available that action had been taken to obtain insurance indemnity and the reasons thereon was not revealed.

5. Commercial Advance Accounts

The financial results of 10 Commercial Advance Accounts are as follows.

Item No.	Advance Account Activity	Financial Results			
		2013		2012	
		Profit excluding Hypothetical Charges	Profit including Hypothetical Charges	Profit excluding Hypothetical Charges	Profit including Hypothetical Charges
		Rs.	Rs.	Rs.	Rs.
30602	Quality testing Laboratory of Constructions Material	18,317,737	15,718,512	9,469,154	6,889,649
30702	Ayurvedic Drugs Manufacturing Advance Account	9,471,884	1,815,604	7,625,882	950,341
31402	Seeds and Crop Advance Account	5,667	-	21,883	-
31403	Labuduwa Farm Advance Account	6,360,920	(11,941,953)	4,581,273	(13,721,418)
31404	Poddiwela Farm Advance Account	(655,023)	(6,911,140)	(90,805)	(5,169,689)
31405	Thelijawila Farm Advance Account	492,032	(11,168,888)	153,068	5,318,371
31602	Maintenance of Kakanadura Poultry Farm	1,746,285	(7,944,086)	299,758	(5,418,985)
31603	Animal Husbandry Training Center	172,564	(655,645)	505,230	53,329
32148	Wakwella Management Development Training Center	2,298,195	(1,932,133)	943,063	(1,810,984)
32149	Bogahapelassa Holiday Resort and Training Center	(407,084)	(547,967)	(1,232,857)	(1,598,060)

- (a) Audit opinion relating to 02 Advance Accounts for the year 2013 could not be expressed and it was unable to express an audit opinion for preceding years as well relating to 2 Accounts.
- (b) Due to non-submission of evidence in respect of Labuduwa Farm Advance Account, assets amounting to Rs.21,667,550 could not be satisfactorily vouched in audit.

6. Operating Review

6.1 Performance

Following observations are made.

- (a) Even though the financial progress of the Southern Province, Head 25, including Office of the Chief Secretary for the year 2013 and the computation of variance between the budget estimate and actual expenditure/ income had been shown by the Annual performance Report the Annual Performance Report had not been properly prepared by the Office of the Chief Secretary in terms of the letter No. PF/R/2/2/3/5(4) of the Director General of Public Finance dated 10 March 2010.

- (b) Even though a sum of Rs.656,963,166 had been allocated for new works under Provincial Specific Development Grants for the year 2013, a sum of Rs.127,097,087 or 19 per cent only had been utilized in the year 2013. Even though 693 projects had been approved, 405 projects out of that or 58 per cent only had been completed.
- (c) Even though provisions of Rs.728,952,400 had been approved for 590 Provincial Specific Continuous Projects for the year 2012, a sum of Rs.273,119,374 or 37 per cent out of that had only been incurred in the year 2013 and the number of projects completed had been 517 only.
- (d) Even though a sum of Rs.187,382,560 had been allocated for new works under Criteria Based Grants for the year 2013, a sum of Rs.73,647,921 or 39 per cent had only been utilized in the year 2013 and out of 297 projects planned, the works of the 181 projects only had been completed.
- (e) Out of 66 Criteria Based Continuous Projects for the year 2012, 54 projects had been completed in 2013 while a sum of Rs.4,873,070 had been spent exceeding the approved provisions of Rs.45,787,648 made for completing 82 per cent work of these approved projects.
- (f) Even though any student had not passed the year 5 Scholarship Examination in 16 schools of Udugama Zone in the years 2012 and 2013, sums of Rs.71,914 and Rs.239,641 respectively had been spent to enhance the results of the Scholarship Examination for the above years. Subjects stream of Advanced Level Science and Mathematics only had been in two schools of the Zone whereas any student had not passed in the years 2011 and 2012.
- (g) Any student in 62 schools had not passed the scholarship examination out of 112 schools in Elptiya Zone in which the scholarship examination held, and it was 55 per cent of the total.

6.2 Management Inefficiencies

The following observations are made.

(a) Office of the Chief Secretary

In examination of files relating to investigations and disciplinary actions of public service implemented under Deputy Chief Secretary (Personnel and Training) of the Office of the Chief Secretary of Southern Province it was revealed that the

investigations relating to 25 disciplinary acts and incidents had not been finalized up to 14 November 2013.

(b) Office of the Deputy Chief Secretary (Planning)

Even though a sum of Rs.669,634 had been incurred as expenditure in the year under review for the Circuit Bungalow, Hambantota belonging to the Office of the Deputy Chief Secretary(Planning), this Bungalow had been utilized for only 05 days in 03 occasions while it was not utilized for any purpose whatsoever for 360 days. Further the private security service had been obtained and 100 overtime hours per month had been allowed to Circuit Bungalow Keeper without having the occupants and paid a sum of Rs.70,959 as overtime in the year under review. Even though it was informed to handover this Circuit Bungalow to District Secretary before 31 November 2013, it had not been done and had been maintained further by incurring expenditure such as salaries to bungalow keeper, expenditure for security service, water and electricity for secure of goods.

(c) Southern Provincial Department of Health Service

Government Hospital, Hikkaduwa

- (i) In examination of the drug, Inj. Promethazine Hydrochloride U.S.P 25 mg in the drug stores of the Hospital, it was observed that small objects, such as glass pieces had been in the 38 vials of 25 mg of this drug.
- (ii) A separate file had not been maintained relating to the Official Quarters of the Chief Medical Officer of the Hospital while the repairs for the roof of the building and electricity system had been done on an estimate of Rs.2,254,000. The repairs had been stopped halfway after making payments of Rs.1,710,312 thereon, while it was not completed to suit for the living conditions even by the end of the year 2013.

Base Hospital, Balapitiya

Central Air Conditioning System of the Operations Theatre had remained as non operative since the year 2011, while the operation theatre had been maintained by using 04 wall Air Conditioners. Those machines also were not in working order from time to time. Even though the Director of the Hospital had been informed by the hospital Consultant Surgeons from time to time, relating to the critical situation that could have happened in the surgeries of the theater, the Central Air conditioning System had not been taken to real capacity even upto the end of the year 2013.

- (d) The constructions of a building that should be commenced on 23 November 2012 and should be completed on 21 February 2013 under the Project of Equal Regional Development under Department of Ayurvedic Commissioner had not been completed and handed over even up to 31 December 2013. As such the Medicinal Drinks Marketing Promotion Project could not be commenced.
- (e) It was observed at audit test check carried out in the Central Dispensary of Ayurveda, at Kakanadura, that 20 categories of drugs comprising 11 categories and 09 categories of drugs in outdoor drug stores and in main drug stores respectively had been out dated. It was observed on 13 May 2014, the date of audit that out dated drug “Geerakadyarishtya” has been issuing for patients from the outdoor drugs stores and the expiry dates for another 03 categories of drugs had not been mentioned.
- (f) Southern Provincial Department of Education

Mulatiyana Zone

- (i) The milometer of the van of the Zonal Education Office, Mulatiyana was not in working order since the year 2010 but action had not been taken to repair it. Due to issuing fuel without any control, the fuel expenditure for the years 2012 and 2013 had been Rs.319,466 and Rs.386,093 respectively.
- (ii) Salaries of 28 teachers transferred to Zonal Education office, Mulatiyana on station transfers even before 06 months of the year under review had been paid without obtaining their personal files.
- (g) Co-operative Commissioner’s Department

- (i) Loans amounting to Rs.44,050,100 had been granted to Co-operative Societies of the Southern Province from the Co-operative Fund during the period 2009-2013. Action had not been taken to recover a sum of Rs.44,199,950 comprising Rs.34,765,543 as loans and Rs.9,434,407 as the interest thereon.
- (ii) A sum of Rs.84,415,701 from Co-operative Development Fund had been utilized as Rural Banks Deposits, Fixed Deposits and Saving Deposits contrary to the provisions of the Treasury Operations Circular No.01/2008 of 08 March 2008.
- (iii) Even though the accounts of every society registered according to the provisions of the Section 44 of the Chapter viii of Co-operative Societies Act No. 5 of 1972 should be audited annually by an authorized person entrusted by the Registrar of Co-operatives, 324 accounts in Galle District, 543 accounts in Matara District and 1,619

accounts in Hambantota District had not been furnished to audit even by 01 October 2013, the date of audit.

(iv) Two hundred and sixty three societies in Galle District, 35 societies in Matara District and 249 Societies in Hambantota District in Southern Province had been inactive since number of years while any action had not been taken to activate those societies even by 01 October 2013 the date of audit.

(v) A sum of Rs.1,057,308 had been incurred during 05 years for the activities extraneous to the objectives of the Co-operative Fund in terms of the provisions of Rule 43(1) of Co-operative Societies Rules published in the Gazette No.93/5 of Republic of Sri Lanka dated 10 January 1974 authorised by the National State Assembly on 20 November 1973 and enacted by the Minister of Internal and External Trade under Section 61 of Co-operative Societies Act No.05 of 1972.

(h) Department of Social Services

The provision allocated for 6 Divisional Secretariats for the payment of decease aid for the public in the year 2013 amounted to Rs.21,700,000 and out of that a sum of Rs.7,357,250 had been saved as at 31 October 2013. When eliminating public aid beneficiaries from the Register of Beneficiaries, it should be informed public and new beneficiaries should be added as compared to that, but action had not been taken thereon.

(i) Divisional Secretariat, Yakkalamulla

Out of the “Gami Setha” loan amounting to Rs.695,000 granted to 03 Rural Development Societies established in the area of Yakkalamulla, Divisional Secretariat Division, a sum of Rs.135,918 had not been recovered even by November 2013.

(j) Divisional Secretariat, Balapitiya

Out of a loan amounting to Rs.950,000 granted to 03 Rural Development Societies in the area of Balapitiya, Divisional Secretariat Division, a balance of Rs.280,000 was outstanding as at the end of the year under review.

(k) Southern Provincial Development Authority

(i) A sum of Rs.6,886,652 belonging to Enterprises and Services Center, Matara entrusted under Southern Provincial Development Authority had been deposited as a Security at an interest rate of 7.5 per cent in a bank account of Kamburugamuwa Ruhunu Development Bank, Matara. A loan scheme subject to maximum of

Rs.50,000 at an interest rate of 12 per cent for business development of small and medium scale entrepreneurs and development of self-employment in Matara, Galle and Hambantota Districts had been implemented since the year 2003 utilizing above funds. Ruhunu Development Bank and the Authority had been entered into an agreement for the loan scheme and that should be renewed in every 3 years. Loans amounting to Rs.18,383,000 had been granted to 415 beneficiaries from the year 2003 to 2014. But the agreements had not been renewed after 06 October 2008. The recovery of granted loan balance at the end of 03 years and interest and a similar amount for other charges out of the amount deposited in the bank had been authorised to the bank under Paragraph No.16,8 of the agreement and a future risk relating to the secured amount had arising due to non-recovery of loan installments with interest properly.

- (ii) A sum of Rs.38,000,000 had been granted through Southern Provincial Development Authority for 38 Members at the rate of Rs.1,000,000 per Member for 07 works under special provisions of Southern Provincial Chief Ministry. Cheques had been drawn on the names of the lists produced by the Members while a recommendation for eligibility for the grants had not been given by the Divisional Secretary or Grama Niladhari.
- (iii) Provisions of Rs.15,200,000 had been allocated for 38 Members at the rate of Rs.400,000 per member to purchase plastic chairs while plastic chairs valued at Rs.14,997,748 had been purchased from an institute of Piliyandala during January 2014 without calling for quotations. Those chairs had been directly delivered for Members without keeping records and the limits of the procurement decisions of the Southern Provincial Development Authority were not revealed in audit.
- (iv) Contrary to the Circular No.PCE/2014/03 of Commissioner of Elections dated 16 January 2014 a sum of Rs.11,392,885 had been incurred up to 07 March 2014 for miscellaneous activities under the provisions of Members for 2012/2013 of Southern Provincial Development Authority after dissolution of the Southern Provincial Council on 12 January 2014.
- (l) The unrecovered rent income of trade stalls since number of years by the Southern Provincial Passenger Transport Authority amounted to Rs.3,504,812.

6.3 Operating Inefficiencies

The following observations are made.

(a) Department of Animal Production and Health

Out of 8495 Broiler chicks retained in the Kakunadura farm from January to 31 December 2013. 4139 Broiler chicks valued at Rs.827,800 died, as the proper supervision on farming was not carried out.

(b) A loan amounting to Rs.5,614,080 issued by the Office of the Chief Secretary to the Southern Provincial Development Authority had not been recovered even by 31 December 2013.

(c) No action whatsoever had been taken to recover a sum of Rs.46,634,173 comprising Rs.31,294,711 as loans out of the loans entrusted to Southern Provincial Co-operative Fund on 09 September 2009 through Treasury Fund and Rs.15,339,462 as outstanding interest thereon as at 30 September 2013.

6.4 Development and Improvement of Provincial Roads

The matters observed in audit are given below.

(a) A sum of Rs.14 Million had been allocated for Development of Estate Roads under Southern Provincial Development Plan of 2013. Nine roads had been selected comprising 02 roads in Galle District and 07 roads in Matara District to develop through these funds. Even though constructions of these roads should be completed by the end of December 2013 according to the agreement, works of 07 roads had not been completed in the year 2013.

(b) Contract for improvement of 0.000.Km.-1.70 Km. of Suduwelikada Devagoda. Road in Madampe had been entrusted to a private institution to complete at an estimate of Rs.475,735,407, while the bids for above contract had not been obtained in terms of the Government Procurement Guidelines 6.3.1(a)

6.5 Transactions of Contentious Nature

Certain transactions carried out by the Institutes of Provincial Council were of contentious nature. Particulars of several such transactions revealed at audit test checks are given below.

- (a) A cheque amounting to Rs.2,351,866 had been drawn to purchase 60 KVA Diesel Generator for office of the Governor’s Secretariat on 30 December 2013 contrary to the provisions of the Southern Provincial Council Financial Rule 85. Even though this Generator had not been supplied to the office even by 21 March 2014 the date of audit, it was considered as expenditure for the year under review and recorded in the Inventory Register as the goods had been received. It was confirmed even in the Boards of Survey Reports for 2013 that the Generator had been physically available.
- (b) Quotations had been called from 03 institutions to purchase BTU-24000 Air Conditioners by the Office of the Southern Provincial Director of Health Services. Four BTU-24000 Air Conditioners, had been purchased by a Procurement Committee in which not included a specialized person of the relevant field, from the institute quoted highest price without considering the lowest quotation out of the quotations offered on the basis of related matters and as such a sum of Rs.74,732 had been overpaid.
- (c) A sum of Rs.2,347,670 had been paid to a printing institute exceeding the contractual amount for printing of question papers of last term of 2013 by the Southern Provincial Department of Education. Further, a sum of Rs.1,083,600 had been paid to a private company without entering into an agreement for printing of question papers of “Jaysanka Scholarship Programme”.
- (d) A sum of Rs.36,178,328 had been obtained from the provisions of “Quality Inputs of Department of Education” and spent by the Department of Education for an educational trip to the countries of Malaysia and Singapore for a group of 150, including Teachers, Principals, Subject Directors, Divisional/ Zonal Directors, Resource Persons who contributed for the development of educational results in Southern Province and 12 students who came first on 4 Streams for the G.C.E(A/L) Examination

The following observations are made in this connection.

- (i) Even though a group of 75 persons had participated under this programme from 16 to 22 January 2014, Presidential Secretariat had informed that the approval had not been granted for the trip out of the country.
- (ii) Even though the foreign trip for the second group had been stopped, a sum of Rs.7,875,000 had been paid to the relevant agency for the air tickets by the voucher No.790 dated 31 December 2013. But the above sum had not been recovered.

- (iii) Even though the first group including 75 persons had returned back to the country, the leave of the officers had not been approved by the Governor of the Southern Province.

- (e) A sum of Rs.14,327,083 had been spent from Co-operative Fund for foreign tours of officers of the Ministry of Co-operatives and outside persons to the countries of Thailand, India, Israel during the period from the year 2000 to 25 September 2013 contrary to the objectives of the Department of Co-operative Development.

- (f) A project report had been prepared to establish a “Samodana Model Farm” and an animal breeding center in a land extent of 55 acres, at Hungama in Hambantota District and an approval had been obtained from the Finance Commission through Office of the Deputy Chief Secretary (Planning and Operations) by the Southern Provincial Development Authority. A sum of Rs.25,259,640 had been incurred from the year 2008 to 2014 for this project. The following observations are made in this connection.
 - (i) Cleaning of this land of 55 Acres had been handed over to a person who defrauded money obtained as advance from the Authority and a sum of Rs.4,522,430 had been paid to him. It could not be satisfied in audit on the accuracy of such payments.
 - (ii) This land remained as a bare land without any cultivation even as at 27 June 2014, the date of field inspection of audit.
 - (iii) Even though a sum of Rs.2,183,247 had been spent to cultivate coconut plants in this land during the years from 2011 to 2013, all plants died and destroyed as at 27 June 2014.
 - (iv) Constructions of cattle sheds for cattle farming had been done without any attention paid on required water and grass for cattle farms and both sheds had been abandoned as at the date of audit. Therefore it was observed in audit that the expenditure amounting to Rs.25,259,640 incurred for the project was a fruitless expenditure.

- (g) Even though a sum of Rs.2,000,000 had been invested by the Southern Provincial Passenger Transport Authority in the Southern Transport Training Institute, a problematic position had arisen on that investment due to close down of the institute at present.

- (h) An expenditure of Rs.6,120,099 had been incurred by June 2014, the date of audit by Ruhunu Tourism Bureau for a project commenced in the year 2011, with an objective of promoting facilities for observing Oceanic Archeological places for local and foreign tourists who visit Southern Province. Even though the work of the project

commenced in the year 2011, the operational activities had not been implemented even as at the date of audit. Even though those operational activities had not been so implemented, a Consan had been recruited for the diving ship and a salary of Rs.125,000 had been paid from January to May 2014.

- (i) The case No SP/HC/WRIT/03/2013 had been filed in the Southern Provincial High Courts by the Mayor of Galle against the actions taken by the Chief Minister of the Southern Province who suspended the functions of the Mayor of Galle through the Gazette Notification No. 1793/25 of 19 January 2013 stating as accused for the corruptions and irregularities. Fifteen Persons including Chief Minister of Southern Province had been nominated as accused party. A sum of Rs.5,248,658 had been paid from the Provincial Fund in the year 2013 as legal fees and fees for Special Investigation Board on behalf of accused party of this case.

6.6 Apparent Irregularities

The following matters were observed.

- (a) A sum totalling Rs.379,583 comprising Rs.179,583 as incentive allowance for 2012 and Rs.200,000 as incentive allowance for 2013, had been paid by the Department of Local Government to Assistant Commissioner of Local Government and District Engineer for being served in the Constructions Material Laboratory in Matara District and Laboratory Technical Officers, Assistant Lab Technicians, Laboratory helpers, Drivers of Laboratories in the Constructions Material Laboratories in Galle and Matara Districts and subject clerk of the Department of Local Government without the approval of Governor of the Southern Province.
- (b) The cab vehicle and the van belonging to the office had been utilized for private use for 30 days by the Zonal Director of Education, Mulatiyana who was not eligible for private use of an official vehicle
- (c) Even though a school labourer in Balapitiya Teacher Training College in Ambalangoda Zone had obtained Rs.920,160 as salaries and related allowances for being served for 05 years from 2008 exceeding the retirement age on forged Birth Certificate, the disciplinary action thereon had not been finalized even by 11 December 2013.

6.7 Underutilisation of Funds

The funds were underutilised due to non-completion of 06 Development Projects during the year valued at Rs.14.35 million approved by the Provincial Criteria Based Development Grants relating to Development Plan of the year 2013.

6.8 Idle and Underutilised Assets

The following observations are made.

- (a) Four hundred and seventy six items of equipment relating to 25 categories of assets belonging to Southern Provincial Department of Health including a hospital and two Zonal Education Offices had been idle or under utilised for a period ranging from 01 to 13 years.
- (b) It was observed at physical examination carried out on 13 May 2014 that 06 items of assets valued of Rs.291,840 and 12 items of fixed assets of which value not indicated had been idle under the Southern Provincial Department of Local Government and in the Construction Materials Laboratory, Matara respectively.
- (c) There were 05 Excavator machines belonging to Galle District Department of Irrigation, but 03 of that had not been utilized for any work whatsoever from the year 2007 to 2013. Two machines of those only had been utilized for a shorter period and an expenditure of Rs.1,241,743 had been incurred during the year 2013 for maintenance, repairs and for operators of the machines. Even though a sum of Rs.815,263 had been incurred as repairs of the “Kobelco” machine which handed over to a private institution for a period nearly one year for repairs the machine had been operated only for 87 machine hours in the year 2013.
- (d) Nine computers, a 26 inches Singer Television, and 02 Multimedia Projectors which installed in the H/Samanalagama Model school under the Project of EKSP/SEMP, implemented under Ministry of Education in the year 2009, had remained idle.

6.9 Uneconomic Transactions

The following observations are made.

- (a) A sum of Rs.6,363,000 had been paid by the Southern Provincial Chief Ministry to an institution for printing of Wesak Cards, Envelopes, “Dakshina Litha” and Time Tables contrary to the objectives.
- (b) O&K Excavator Machine of the Matara District Irrigation Engineer’s office had been handed over for repairs to the State Engineering Corporation on 02 August 2007 and an advance of Rs.191,418 had been paid thereon. After nearly 5 years of that repair, this machine had been handed over to a private institution on 13 January 2012 for repairs and a sum of Rs.30,000 had also been paid on 02 March 2012 to return back the machine. The institution had stated at the physical examination that they have

informed to take back the machine as it was unable to repair. But action had not been taken to take it back and as such the sum of Rs.221,418 incurred from 02 August 2007 had become fruitless expenditure.

- (c) A sum of Rs.280,200 had been paid as legal fees by the Southern Provincial Road Development Authority for the case filed against a newspaper article published on 04 September 2011 relating to an incident of Chairman of the Authority claiming a compensation of Rs.30 million. In the meantime the option for the settlement of the case had been given by the Authority and a decision had been taken to obtain the expenses incurred up to date from the Newspaper Institution in addition to apologize for the case. Nevertheless the actions had not been finalized up to now.
- (d) Ruhunu Tourism Bureau had entered into an agreement amounting Rs.4,490,000 with the University of Sabragamuwa on 23 December 2013 for preparing a Geographical Tourism Information System and a sum of Rs.898,000 had been paid as a payment of initial stage. Nevertheless a decision had been taken to stop this project at the Ministry Progress Review Committee held on 08 and 09 June 2014 at Kanneliya, headed by the Chief Minister as the complexity and high expensiveness of the project. As such it was observed in audit that the expenditure incurred so far amounting to Rs.898,000 as a fruitless expenditure.

6.10 Identified Losses

The following observations are made.

- (a) The value of the losses and damages caused to the Schools and Zonal Education Offices of Southern Provincial Department of Education in 111 instances during the period from 1989 to 2103 amounted to Rs.4,034,996 while proper action had not been taken thereon even up to 10 March 2010, the date of audit.
- (b) Contrary to the Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka, 1542 metric tonnes of asphalt had been obtained by the Southern Provincial Road Development Authority at the rate of Rs.12,540 per metric tonne exceeding the approved price of Rs.11,520 per metric tonne for the year 2012 within the Southern Provincial Council for development of relevant road section of Kadduwa, Kamburupitiya Road and as such a loss of Rs.1,603,680 had incurred to the Provincial Fund.

6.11 Delayed Projects

The following observations are made.

- (a) Two development projects at the estimated value of Rs.48,857,900 implemented by the Ruhunu Tourism Bureau had been delayed from 03 months to one year exceeding the contractual period for completion.
- (b) Delpona Drinking Water Project commenced in the year 2005 and spent Rs.2,765,343 by the Southern Provincial Development Authority had been abandoned without completing by the end of the year under review.
- (c)
 - (i) Five projects valued at Rs.850,000 had been implemented in the year 2013 by the Southern Provincial Development Authority while no project whatsoever had been completed even by 13 August 2014.
 - (ii) According to the Project Progress Report maintained by the Authority, the total number of projects for the Districts of Galle, Matara and Hambantota had been 119, while number of projects completed and 50 per cent completed had been 32. Eighty Seven Projects had not been implemented even by the end of the year under review. Further 54 per cent of expenditure out of the total provisions had been incurred to complete 27 per cent of above projects whereas 46 per cent of the total provisions had only been left to complete balance work of 73 per cent.

6.12 Resources given to other Government Institutions

The following observations are made.

- (a) Even though the Members of the Provincial Council are not eligible to utilize the vehicles of the Provincial Council, action had been taken to provide one Isuzu Cab vehicle from 09 May 2013 and same type of another Cab vehicle from 23 November 2012 to two Provincial Council Members. However those cab vehicles had not been handed over to Council Secretariat even up to 22 August 2014 the date of audit. A sum of Rs.216,738 had been incurred for repairs and maintenance of one cab vehicle during that period. But the evidence for relevant maintenance, servicing and obtaining certificates of the other vehicle were not made available for audit.

- (b) Four Casual Employees had been deployed in the services of the institutions outside from Southern Provincial Road Development Authority without a proper approval and salaries of Rs.1,669,704 had been paid for the period from January 2012 to March 2014

6.13 Staff Administration

The following vacancies and excesses of the posts in 03 institutions of the Provincial Council were observed.

Institute	Number of Vacancies	Excesses
-----	-----	-----
Chief Ministry	27	23
Ministry of Agriculture	08	-
Ruhunu Tourism Bureau	31	27

6.13.2

- (a) A sum of Rs.1,391,016 should have been recovered for 3916 days of no-pay leave obtained for the period from 2005 to 2013 by 17 teachers and 02 watchers in the Ambalangoda Zone. One teacher of above mentioned teachers had not served even one day in the year 1995 and only for 02 days had been worked in the year 1996. Even though no-pay leave had been obtained, it had not been considered in granting promotions.
- (b) Six Teachers and two employees of non-academic staff in the Elpitiya Zone had obtained 1,200 no-pay leave valued at Rs.773,688 from the year 1999 to 2012 and a sum of Rs.164,178 relating to no-pay leave for 386 ½ days of a school labourer had not been recovered.
- (c) An assistant principal whom should be deployed in the service of a Southern Provincial School, had been retained for the duty of the G/Richmond College on the recommendation of the Southern Provincial Director of Education without a proper approval and a sum of Rs.997,435 had been paid as salaries for the period from July 2010 to September 2013. This assistant principal who should be released from 31 March 2011 had acted as the driver of the van belonging to the school met with an accident, when returning after participation of a work shop without proper approval and had been interdicted.

- (d) Even though the authority for executing the retirement of the Principal of Teacher Training College Balapitiya in the Ambalangoda Zone had been entrusted with the Secretary of Ministry of Education of Central Government, the Zonal Education Director, Ambalangoda, had executed the retirement of the said officer.
- (e) Sixteen officers in teachers' service of Zonal Education Offices, Elpitiya, Ambalangoda and Udugama had been released to other external institutions and the salaries had been paid under the Zonal Education Offices for the period of 29 years.

6.13.3

- (a) It had been failed to fill 1358 vacancies by the end of the year under review by the Southern Provincial Department of Health Services.
- (b) The following vacancies and excesses in the posts of 03 institutions of Southern Provincial Health Services were observed.

Institute -----	Vacancies -----	Excesses -----
Ayurvedic Hospital, Aparekka	26	15
Ayurvedic Hospital, Warella	08	09
Dissanayake Ayurvedic Hospital, Galle	17	10

- (c) Three Dental Doctors had been assigned to Dental Unit of Elpitiya Base Hospital. Nevertheless it was observed that the human resources had not been utilized efficiently due to unavailability of 03 essential equipment in the Dental Institute.

6.14 Vehicle Utilization

- (a) The approval of the Cabinet of Ministers had been received to purchase 100 vehicles including 81 double cabs and 19 motor vehicles under financial leasing valued at Rs.374,150,000 for the Southern Provincial Council.

The following observations are made in this connection.

- (i) The Treasury approval had been obtained to purchase 100 vehicles under financial leasing on the condition of disposal of vehicles older than 10 years by the Southern Provincial Council, according to the Budget Circular No.150 of Circular No. BD/GPS/130/09/02 of Secretary to the Treasury dated 07 December 2010. Nevertheless 112 vehicles only had been disposed, out of the 141 vehicles proposed to be disposed of in the list even by 31 December 2013.

- (ii) When the buyers tried to transferring vehicles by paying Rs.2,476,500 for two vehicles out of auctioned vehicles, the payments had to be returned back to the buyers as the problematic conditions occurred due to difference of the pattern of the chassis numbers with the relevant pattern of vehicles using by production company. Nevertheless action had not been taken to identify the responsible persons for the issues of the problematic matters arisen relating to the vehicles and to recover the loss.
- (iii) Fifteen vehicles out of the 100 vehicles purchased under financial leasing in the year 2013 according to provisions of the Budget Circular 150 of the Circular No. BD/GPS/130/09/02 of Secretary to the Treasury dated 07 December 2010 had been met with accidents by 21 November 2013. Despite the Comprehensive Vehicle Insurance had been obtained for such vehicles insurance indemnity had been obtained only for 03 vehicles out of the above vehicles met with accidents by 21 November 2013. Further investigations had not been conducted for any of the vehicle met with accidents in terms of the Financial Rules 54.1.3 of Southern Provincial Council and the responsible persons had not been ascertained and no information whatsoever had been made available for audit in respect of 03 vehicle accidents.
- (iv) Eventhough 7 vehicles out of 100 vehicles purchased had been provided with Chief Ministry, only one vehicle had been forwarded for disposal. While two old vehicles which should be disposed of had been retained and repaired by incurring a sum of Rs.1,126,884 in the year 2013.
- (v) In the third auction, relating to disposal of vehicles of Office of the Chief Secretary it was decided to auction 23 vehicles as condemned vehicles according to the recommendation of the Motor Vehicle Examiner due to complications of chassis numbers and engine numbers of that vehicles. Officers who used the vehicles are responsible for this situation and relevant authorities had decided to sell these vehicles as condemned vehicles without checking and as such it was observed in audit that about a sum of Rs.22,671,968 which should have been receivable as compared with the income received in previous two auctions had been deprived of.
- (b) An expenditure amounting to Rs.6,039,660 had been incurred for 48,737 litres of fuel for 15 vehicles belonging to Ministry of Education during the year 2012 and out of that a sum of Rs.3,615,978 had been incurred for 06 vehicles used by the Minister and the personal staff. A sum of Rs.7,857,188 had been incurred for fuel during the year 2013 for 22 vehicles and out of that a sum of Rs.4,038,459 had been incurred for 07 vehicles used by the Minister and personal staff. Further, contrary to the Circular No. PCMD/1/4/23/4/4 of the Secretary to the President dated 19 December 2011, 10,619 litres of fuel had been obtained by fuel orders in addition to the fuel allowance of

Rs.1,014,420 (8112 litres) entitled for the year 2012 by the three officers of the personal staff of the Minister who obtaining fuel allowance. Fuel valued at Rs.1,168,159 had been utilized for the above vehicles through fuel orders in addition to fuel allowance of Rs.1,074,169 in the year 2013 as well.

6.15 Bank Accounts and Bank Reconciliations

(a) Dormant Bank Accounts

Two Bank Current Accounts maintained by the Southern Provincial Department of Health Services had been dormant for a period from 06 months to 06 years as at 31 December 2013 and the bank balance relating to the accounts had been Rs.90,720.

(b) Balances for Adjustment

Information revealed at an analysis of the adjustments shown in the Bank Reconciliation Statements prepared for the month of December 2013 by the institutions belonging to Southern Provincial Department of Health Services and the Department of Education are shown below.

Particulars of Adjustments

Age Analysis

	Over 6 months less than 1 year	Over 01 year less than 3 years	Over 3 years	Total
	Rs.	Rs.	Rs.	Rs.
Unrealised Deposits	-	-	3,089,560	3,089,560
Cheques issued but not presented for payment	1,592,804	24,000	2,680,953	4,297,757
Unidentified Debits	165,788	-	-	165,788
Unidentified Credits	74,209	-	-	74,209
	-----	-----	-----	-----
	1,832,801	24,000	5,770,513	7,627,314
	=====	=====	=====	=====

07. Accountability and Good Governance

7.1 Action Plan

An action plan had not been prepared for 05 institutions even by 31 December 2013 in terms of paragraph 1.4.1 of the letter No. PF/R/2/2/3/5(4) of Director General of Public Finance dated 10 March 2010.

7.2 Internal Audit

Internal Audit Units for 07 institutions had not been established.

7.3 Meetings of Audit and Management Committee

The meetings of Audit and Management Committees for 03 institutions such as Department of Local Government, Department of Animal Production and Health, and Southern Provincial Development Authority had not been held in the year 2013.

7.4 Procurement Plan

The following 06 institutions of Provincial Council had not prepared the Procurement Plan for the year 2013 in terms of the National Budget Circular No.128 dated 29 March 2006 even by 31 December 2013.

Chief Ministry
Department of Ayurveda
Ministry of Education, Land and Land Development
Department of Animal Production and Health
Southern Provincial Development Authority
Deputy Chief Secretary's (Planning) Office

7.5 Budgetary Control

Adverse variance of 43 per cent was shown in estimated income and expenditure as compared with actual income and expenditure for the year 2013 in the Ruhunu Tourism Bureau and 31 per cent of variance shown in actual expenditure exceeding the estimated recurrent expenditure.

Particulars -----	Estimated -----	Actual -----	Variance -----	
	Rs.	Rs.	Rs.	%
Recurrent Income	13,569,373	7,703,668	(5,865,705)	(43)
Recurrent Expenditure	11,690,112	15,342,137	3,652,025	31

7.6 Un-replied Audit Queries

Replies to 77 audit queries had not been furnished by 30 September 2014 and the value of the quantifiable transactions relating to those audit queries amounted to Rs.162,150,423. (Details appear in annex No.2)

8. Systems and Controls

Deficiencies in systems and controls observed during the course of audit were brought to the notice of the Heads of Institutions of the Southern Provincial Council and the Chief Secretary from time to time. Special attention is needed in respect of the following areas of systems and controls.

- (a) Accounting
- (b) Assets Management
- (c) Staff Administration
- (d) Implementation of Projects
- (e) Contract Administration
- (f) Vehicle Utilization
- (g) Stock Control

Annex No – 1
Ref Paragraph 2.2.6

Institution	Item of Accounts	Value	Evidence not made available
-----	-----	-----	-----
Literature and Development Fund	Art Supply of Goods and Equipment	2,130,217	Bill and Receipts
	Constructions and Repairs	1,551,900	Approved Estimate, Agreements, Certificates for Satisfactory Completion
	Payment of Grants	1,511,319	List of Beneficiaries and Signatures for acknowledgements
	Festival Expenditure	3,327,890	Bills, Receipts, Expenditure Records.
	Printing Expenditure	97,560	Bills, Receipts.
Southern Provincial Passenger Transport Authority	Non-current Assets	11,821,432	Assets Register and Schedules.
Southern Provincial Tourism Bureau	Ruhunu Fixed Assets	197,313,377	Boards of Survey Reports.
	Book Stock – “Galupuranaya”	1,021,500	Boards of Survey Reports
		----- 218,775,195 =====	

Annex No – 2
Ref. Paragraph : 7.6

Un-replied Audit Queries

Query Number	Date	Particulars	Value
			Rs.
Department of Southern Provincial Health Services			
SN/GL/B/H.S/Bal.H/2013/Q27	29.01.2014	Financial Audit – Balapitiya Base Hospital – Vehicle Utilization	5,808,372
SN/GL/B/H.S/Bal.H/2013/Q32	- do -	Non-operating of Milo Meter	-
SN/GL/B/H.S/Bal.H/2013/Q37	20.02.2014	Financial Audit – Balapitiya Base Hospital – Examination relating to Ambulance Accident vehicle No. LW-0151	1,068,650
SN/GL/B/H.S/EL/H/2013/Q40	- do -	Elpitiya Base Hospital Examination of Drug stores	283,781
SN/GL/B/H.S/EL/H/2013/Q41	- do -	Conduct of Annual Boards of Survey	-
SN/MRA/2013/H.S/FA/07	21.06.2013	Examination of Bank Reconciliations	16,355
SN/MRA/2013/H.S/FA/04	14.06.2013	Modernization of a Bus as a Mobile Laboratory	4,666,432
SN/MRA/2013/Ka.H/FA/08(ii)	23.09.2013	Examination on Main stores and Hospital Wards	-
SN/MRA/2013/Ka.H/FA/08(vii)	24.09.2013	Examination on Particulars of Staff of the Hospital	-
SN/MRA/2013/weli.H/FA/09(v)	30.09.2013	Examination on Hospital Premises	-
SN/MRA/2013/H.S/14Q(1)	27.01.2014	Financial Audit Midigama Central Dispensary	353,042
SN/MRA/2013/H.S/13Q(2)	27.01.2014	Financial Audit 2012/2013 MOH office Dickwella	-
SN/MRA/2013/H.S/16Q(1)	27.01.2014	Financial Audit 2012/2013 MOH office Weligama	-
SN/MRA/2013/H.S/11Q(1)	27.01.2014	Financial Audit 2012/2013 MHO office Akuressa	163,850

SN/HMA/HD/H.S/FA/PS/2013/17/Q02	31.01.2014	Payment of Overtime allowances to O.A Dharmasena-Kariyamadditha District Hospital	190,784
SN/HMA/HD/HS/FA/PS/2013/17/Q1	11.02.2014	Payment of Overtime without Approval 2012/2013 Hospital Labouror-TM.Athula	341,272
SN/HMA/HD/HS/FA/PS/2013/17/Q03	05.03.2014	Financial Audit/ District Director of Health Services Hambanthota	7,016,092
SN/HMA/HD/H.S/Ad/Ad B A/2013/09	10.04.2014	Provincial Public Officers Advances “B” Account 2013. Item No.30504	-
SN/HMA/S.H/FA/PS/2013/03 Paragraph No. 03(i), (ii), (iii), (iv), (v) and para No. 04 (i)(ii)(iii)(iv)(v)(vi)(vii) SN/GL/B/HS/2011/01(vii)	13.09.2013	Financial Audit – 2013 Sriyawewa District Hospital	975,544
SN/GL/B/HS/2011/01(vii)	31.03.2011	Local Taxes incurred from World Bank Funds	-
SN/GL/B/HS/2011/13(iii)	31.01.2012	Vehicle Accidents and non-taking actions to Recover	210,090
SN/GL/B/HS/2012/02	18.07.2013	Special Audit Examination-Vesting of two storeyed building belonging to Rural Hospital – Neluwa	542,094
SN/HMA/RHS/FA/PS/2008/03/02	14.07.2008	Examination of Daily Running charts of the Ambulance No.43-0670-Government Hospital – Middeniya	-
SN/HMA/RHS/FA/PS/2008/03/11	31.10.2008	Non-settlement of Imprest Balances	-
SN/HMA/RHS/FA/PS/2008/03/13	31.10.2008	Examination on official Vehicles	-
SN/HMA/RHS/FA/PS/2008/03/09	31.10.2008	Examination on Vehicle Accident – No.56-6704	-
SN/HMA/RHS/FA/PS/2008/03/14	17.11.2008	Appropriation Votes Ledger – 2008	-
SN/HMA/HD/HS/FA/PS/2009/04/02	24.08.2009	Non-implementation of Training Programmes	328,355
SN/HMA/HD/HS/FA/PS/2009/04/08	25.09.2009	Boards of Survey – 2008	-

SN/HMA/HD/HS/FA/PS/2009/04/10	25.09.2009	Obtaining Textile for Uniforms	-
SN/HMA/HD/HS/FA/PS/2009/04/15	28.09.2009	Examination of General Deposit Account	2,200,974
SN/HMA/RHS/FA/PS/2009/04/19	15.03.2010	Project Audit – International Development Fund of World Bank-2009	72,076,805
SN/HMA/HD/PS/Ad..B.A/2010/06		Audit of Provincial Public Service Advance Account-B	
SN/HMA/HD/HS/Ad..B/2011/14	29.05.2012	Audit of Provincial Public Service Advance Account-B	-
SN/HMA/HD/HS/Edu/Peti./2011/02	20.06.2011	Audit Examination District Hospital-Beliatta.	
SN/HMA/HD/HS/FA/PS/2012/04/04	14/11/2012	CHEST clinic Building Constructed in the premises of Office of the District Director of Health Services, Hambantota	36,000,000
SN/HMA/HD/HS/FA/PS/2009/04(7)	17.11.2012	Improper Payment of Salaries	
SN/HMA/HD/HS/Ad.A.B 2012/14	07.05.2013	Audit of Provincial Public Officers Advance Account	
SN/HMA/T.B.H/Ad.A.B.2010/17		Audit of Provincial Public officers Advance Account – B	
SN/HMA/T.B.H/Ad/A.B 2011/15	29.05.2012	Audit of Provincial Public officers Advance Account – B	
SN/HMA/T.B.H/AdA.B 2012/15	07.05.2013	Audit of Provincial Public officers Advance Account – B	
SN/HMA/Am.H/Ad/A.B 2013/02	09.09.2013	Financial Audit 2013 – Suriyaweve District Hospital	25,800

Southern Provincial Department of Education

Galle District

SN/GL/D/Edu.Dep/FA2012/26	30.04.2013	Southern Province Department of Education	6,619,880
SN/GL/D/ZE.G/School/FA/2013/09	27.08.0213	G/Sri Ratnasara Maha Vidyalaya	-
SN/GL/D/ZE.G/School/FA/2012/25	16.01.2013	G/Batapola Maha Vidyalaya	-
SN/GL/D/ZE.G/School/FA/2013/08	14.08.2013	G/P.De S Kularatna Maha Vidyalaya	-
SN/GL/D/ZE/U/FA/2012/17	28.01.2013	G/P./D.S.Kularatna Maha Vidyalaya	-
SN/GL/D/ZE/U.FA/2012/21	31.01.2013	- do -	

Matara District

SN/M/R/A/Edu./20/13/11/Q1	19.12.2013			-
SN/M/R/A/Zone/Edu./Mora/07	04.09.2013	Morawaka Zone		13,759,574
SN/M/R/A/Edu./20/13/16/Q(2)	19.12.2013	-		23,000
SN/M/R/A/Edu./20/13/16/Q(1)	19.12.2013	Pitabaddara	Maha	8,200
		Vidyalaya		
SN/M/R/A/Edu./2013/16/Q(3)	19.12.2013	-		-
SN/M/R/A/Edu./Mula/2013/05	29.07.2013	Mulatiyana Zone		7,640,032
SN/M/R/A/Ath.MV/20/13/10/Q(1)	25.11.2013	M/Athuraliya		55,552
		Mahavidyalaya		
SN/M/R/A/Edu./2/2013/10/Q(1)	09.12.2013	M/Motagedara		107,962
		Bandaranayake	Maha	
		Vidyalaya		
SN.M.R.A.Edu/2013/15/Q(1)	27.12.2013	Batheegama	Maha	251,481
		Vidyalaya		
SN/M/R/A/Edu./2013/15/Q(5)	27.12.2013	- do -		-

Hambantota District

SN/HM/A/HZE/Ad.P.O.A/2012/16	18.09.2013	Hambantota	Zonal	-
		Education office		
SN/HM/A/SMV/petit/2013/11/Q.01	08.11.2013	- do -		-
SN/HM/A/HZE/FA/PS/2013/11/Q/01	21.11.2013	- do -		-
SN/HM/A/HZE/FA/PS/2013/11/Q/02	27.11.2013	- do -		-
SN/HM/A/HZE/peti/2013/05/Q.01	30.12.2013	- do -		-
SN/HM/A/TZE/Ad.B.A/2012/17	14.05.2013	Thangalle Zonal Education		-
		Office		
SN/VM/A/WZE/Ad.B.A/2012/18	14.05.2013	Walasumulla	Zonal	-
		Education Office		
SN/GL/D/Edu.Dep/FA/2010/11	13.01.2011	Southern	Provincial	397,425
		Department of Education		
SN/GL/D/ZEG/2011/02	07.09.2012	Zonal Education, Galle		1,019,025
SN/GL/D/ZEG/2012/05	07.09.2012	- do -		-
SN/GL/D/ZEG.Am/2010/12	10.12.2010	Zonal Education Office		-
		Ambalangoda		
SN/GL/D/ZED.G/2010/26	31.12.2010	Gonapinuwela Saralankara		-
		Maha Vidyalaya		
SN/GL/D/Z.Ed.Udu/Schools/FA/2012/03	21.12.2012	G/Sri Dharmalankara Maha		-
		Vidyalaya		

Hambantota District

SN/HMA/HZE/Ad.P.O.A/2010/16	31.10.2011	Advances to Public		-
		Officers Account-		
		Hambantota Zone		
SN/HMA/HZE/Ad.P.O.A/2011/16	31.07.2012	- do -		-

SN/HMA/TZE/Ad.P.O.A/2010/17	31.10.2011	Advances to Public Officers Account Tangalle Zone	-
SN/HMA/HZE/Ad.P.O.A/2011/17	31.07.2011	- do – 2011	-
SN/HMA/WZE/Ad.P.O.A/2010/18	13.12.2011	- do – 2010 – Walasmulla Zone	-
SN/HMA/HZE/Ad.P.O.A/2011/18	31.07.2012	- do – 2011	-

162,150,423

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