

Head 20 – Election Commission

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Election Commission 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, 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 provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Commission was issued to the Chief Accounting Officer on 01 June 2022 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018. The Annual Detailed Management Audit Report of the Commission was issued to the Chief Accounting Officer on 28 June 2022 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements prepared give a true and fair view of the financial position of the Election Commission as at 31 December 2021 and its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters appear in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of Chief Accounting Officer on Financial Statements

Preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 is the responsibility of the Chief Accounting Officer.

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Commission 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.

The Chief Accounting Officer shall ensure that an effective internal control system is maintained for the financial control of the Commission in terms of Sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of Financial Statements

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

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

- Appropriate audit procedures were designed and implemented to identify and assess the risk of possibility of quantitative misrepresentations occurred in financial statements due to fraud or errors in providing a basis for the expressed audit opinion. More than the impact of quantitative misrepresentations due to misrepresentation, the effect of fraud is strong because of malpractice, forgery, intentional evasion, misrepresentation, or evasion of internal controls can lead to fraud.
- Although it is not intended to express an opinion on the effectiveness of internal control, obtained an understanding of internal control in order to plan appropriate audit procedures occasionally.
- Evaluated the appropriateness of the accounting policies followed, fairness of accounting estimates and related disclosures made by Management.
- Evaluated whether the transactions and events underlying the structure and content of the financial statements are appropriately and fairly consisted in and presentation of financial statements including disclosures as a whole.

The Chief Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in terms of Section 6 (1) (d) of the National Audit Act No. 19 of 2018 .

- (a) The financial statements are in consistent with those of the preceding year.
- (b) The recommendations made by me regarding the financial statements of the preceding year had been implemented .

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Statement of Financial Performance

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(i) Although the payment of advances as per Treasury printouts as on 31 December the year under review was Rs. 29,414,313, due to the recording it as Rs.29,279,986 in the statement of financial performance, the total expenditure of the statement of financial performance had been understated by Rs.134,327.	Although the loan balance of Rs. 134,327 has been settled in November 2021, this difference has occurred because it was mistakenly credited to the Election Commissioner General's Head (Head No. 020) itself while entering in to the CIGAS Programme. Actions will be taken to correct this error.	It should be accurately accounted for.

- (ii) Income collected by the reporting agency on behalf of other revenue accounting officers should not be included in the statement of financial performance in terms of Paragraph 7.2 of State Accounts Guidelines Circular No. 2021/03 dated 26 November 2021 and that income should be adjusted in the imprest reconciliation statement. Nevertheless, those income amounted to Rs. 42,412,012 had been adjusted in the statement of financial performance as other general ledger accounts receivable by the Commission.
- It is kindly informed that the actions will be taken to correct the mistake in future when preparing the accounts.
- It should be accurately accounted for.

(b) Statement of Financial Position

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(i) Although the balance of property plant and equipment and the balance of property plant and equipment reserve as at December 31 of the year under review was Rs.2,132,208,077, as per the assets registers and disposal reports for the years 2018 – 2021 of the Commission , the value of	As more than the cost incurred by the institution has been uploaded due to technical error in the statement of accumulated non-financial assets account as per Treasury Account Statement No. SA-82, the value in the Treasury Final Accounts Statements entered under Machinery and Work- in –Progress	It should be accurately accounted for.

those balances was stated in the statement of financial position as Rs.2,065,916,625 . have been overstated.

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| <p>(ii) Although there was difference of Rs.8,209,745 in between the balance of the statement of financial position relating to the previous year of property, plant and equipment as at 31 December and the opening balance of the statement of financial position submitted to audit in the year under review, any information about this had not been disclosed in the financial statement.</p> | <p>Since this difference cannot be identified, actions will be taken to look into and record furthermore.</p> | <p>The difference should be recognized and accurately accounted for.</p> |
| <p>(iii) The vehicle which was legally transferred to Polonnaruwa District Secretary during the preceding year cost at Rs. 2,254,375 had not been removed from the cost of vehicles in the statement of financial position of the year under review.</p> | <p>Actions are being taken to remove the cost of the vehicle number GA-9490 assigned to Polonnaruwa District Secretariat by now.</p> | <p>The vehicle costs should be accurately accounted for.</p> |
| <p>(iv) A vehicle which was legally taken over to the Commission in 2018 cost at Rs. 9,500,000 and 04 vehicles which were legally taken over at a cost of Rs. 22,380,000 in the year under review had not been accounted for in the year under review.</p> | <p>Actions are being taken to account for the vehicles which were legally taken over to the Commission and mentioned in the report in this year.</p> | <p>The vehicle costs should be accurately accounted for.</p> |

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| (v) | Although the Commission had taken over 10 leased vehicles valued at Rs.60,050,000 during the year under review, the value of those vehicles had not been accounted for. | Actions have been taken to account for the 10 vehicles taken over by CIGAS Programme by now. | The vehicle costs should be accurately accounted for. |
| (vi) | Although the value of 04 items of lands and buildings owned by the Commission as per the register of assets was Rs. 151,213,675, those had been accounted for as Rs.73,793,025 . | This difference has occurred once the land and buildings have been assessed because of the Register of Asset was not updated. Actions will be taken to correct it. | The cost of land and buildings should be accurately accounted for. |
| (vii) | The value of the official quarters of Gampaha District Assistant Election Commissioner amounting to Rs.1,164,715 had not been accounted for under the official quarters category and the land in extent 9.9 perches in Kandy District that had been transferred to the Commission in the preceding year and the lands handed over by the Jaffna District Secretary in 2012 had not been accounted for. | The land reserved for Gampaha Official Residence and Kandy District Election Office Store and Tourist Bungalow have been referred to the Department of Valuation to obtain a valuation report and after receiving the assessed value, actions will be taken to account for that value.

Although the District Secretary has expressed the consent to hand over the land on which the Jaffna office building is being built to the Commission, as this land is a land of archaeological value, the transferring activities are being done by the Divisional Secretariat. | The cost of land and buildings should be accurately accounted for. |

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| (viii) | Although the expenditure incurred for Jaffna buildings and construction under the expenditure object 2104 was Rs. 20,000,000, it had been stated as Rs.25,000,000 under work- in progress in the year under review. | Although the expenditure made for the construction of Jaffna Election Office was Rs. 20,000,000, due to technical error occurred while uploading assets as at 31.12.2021, it has been capitalized as Rs.25,000,000 . Actions will be taken to correct. | Work-in-progress should be accurately accounted for. |
| (ix) | Even though a total of Rs.20,917,344 had been spent on purchase of furniture and office equipment and purchase of machinery and equipment in the year under review under expenditure object No. 2103 and 2102, it had been stated as Rs. 37,178,580 in the statement of financial position . | A sum of Rs. 20,032,050 and Rs. 885,294 have been spent under 2102 and 2103 expenditure objects respectively for machines and machineries in the year 2021 . A sum of Rs.37,178,579.87 has been capitalized in the year under review due to a technical error. Arrangements will be made to correct this error. | Purchase of furniture and office equipment and purchase of machinery and equipment should be accurately accounted for. |
| (x) | Even though the Commission had disposed machinery and equipment cost at Rs.6,548,137 in the year under review as per the register of asset disposal, that value had not been accounted for. | Actions will be taken to update the value of machinery and equipment which were disposed of during this year. | Dispose of plant and machinery should be accurately accounted for. |

1.6.3 Statement of Write offs from Books

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>(a) The losses in respect of 6 vehicle accidents amounting to Rs. 2,233,961 as at 31 December stated as unwritten off balance carried forward in the statement of write -offs from the books of the previous year's financial statement, had not been stated as the opening balances in the statement of write-offs from the books of the financial statements for the year 2021.</p>	<p>Actions will be taken in future to remove from the books by obtaining provisions from the Treasury to write off the respective losses .</p>	<p>Opening unwritten off balances should be accurately stated.</p>
<p>(b) Even though the losses totalled to Rs.35,217 in respect of one vehicle of the Commission had been written off from the books of the year under review, details about it had not been given in the statement of write offs from the books.</p>	<p>Actions will be taken to correct it.</p>	<p>The loss of Rs.35,217 should be stated in the statement of write offs from the books.</p>

2. Financial Review

2.1 Exceeding of Limits

Audit Observation

Although the maximum debit balance limit authorized by Appropriation Act No. 07 of 2020 for Advances to Public Officers 'B' Account was Rs.85,000,000 , thus the actual maximum debit balance was Rs.100,974,010, the exceeding of the maximum debit balance limit was Rs.15,974,010. Although the approval of the Parliament should be obtained for the revision of the maximum debit balance limit, such an approval was had not been received even by 31 May 2022 .

Comments of the Chief Accounting Officer

Although the maximum debit balance limit authorized for Account No.02001 by Appropriation Act No. 07 of 2020 was Rs.85,000,000, it has been informed by the letter of the Director General of National Budget No. BDA/AA/ LR/01/2022 and dated 31 December 2021 that the actions will be taken to recommend to revise the maximum debit balance limit for advance account transactions amounting to Rs. 115,000,000 as per the Memorandum Cabinet of Ministers submitted to the Presidential Secretariat dated 15 December 2021.

Recommendation

The approval of the Parliament should be obtained for the revision of the maximum debit balance limit as per the Section 9 of Appropriation Act No. 07 of 2020 .

2.2 Non-compliance with Laws, Rules and Regulations

Instances of non-compliance with the provisions in laws, rules and regulations observed during the audit test checks are analyzed below.

	Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----	
Reference to Laws, Rules and Regulations -----	Value Rs. -----	Non-compliance -----		
(a) Financial Regulation of the Democratic Socialist Republic of Sri Lanka 264		Duly stamped receipts had not been obtained in relation to the payment of Rs. 124,110 made for the procurement of wood and other raw materials required for the preparation of name boards in the Vote Counting Centre of the Colombo District in the General Election 2020 and regarding the payment of Rs.98,250 made for the preparation of the floor of a Vote Counting Centre in Gampaha District for the Presidential Election 2019.	Due to the busyness of the officials during the election period, this error has occurred in a mistake. The stamped receipts have been obtained so far and the officials have been informed to avoid occurring such deficiencies in future.	Actions should be taken in terms of Financial Regulation .

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| <p>(b) The Stamp Duty Special (Provisions) Act No. 12 of 2006.</p> | <p>Collection of stamp duty for 03 vouchers above Rs.25,000 paid in connection with the General Election 2020 on the prescribed value and send to the Commissioner of Inland Revenue or affix of stamps of the relevant value had not been made.</p> | <p>Due to the busyness of the officials during the election period, this error has occurred in a mistake. The officials have been informed to avoid occurring such deficiencies in future.</p> | <p>Actions should be taken in terms of Stamp Duty Special (Provisions) Act No. 12 of 2006 .</p> |
| <p>(c) Public Finance Circular No. 05/2016 dated 31 March 2016.</p> | <p>Although the previous year's Board of Survey reports should be submitted to the Auditor General before 15 June after taking actions as appropriate in respect of goods to be destroyed, repaired, sold and transferred to other Government bodies before 30 April of every financial year, the Board of Survey Report had been submitted without making arrangements thus with the General 47 Report.</p> | <p>The 66 reports of the Treasury and Accounts Inspector related to the year 2020 were submitted to the Auditor General on 30/3/2021 and the report to be submitted before 15 June it is informed that it had delayed due to the closure of some election offices because of the Corona epidemic .</p> | <p>Actions should be taken in terms of Public Finance Circular No. 05/2016 dated 31 March 2016.</p> |

3. Operating Review

3.1 Failure to Perform Roles

The following observations are made.

Audit Observation -----	Comments of the Chief Accounting Officer -----	Recommendation -----
<p>(a) Even though it was included in the Action Plan of the year under review that the Report of the Local Government Election held on 10 February 2018 will be prepared and completed by 31 March 2021, the activities of the Report had not been completed even by the date of audit.</p>	<p>Although the printing of this Report has been included in the Annual Action Plan 2021 to be completed by March 2021, this activity could not be completed on unavoidable reasons such as the spread of Covid-19 that occurred from time to time and the closing of offices as a result, as well as reducing staff and running offices.</p>	<p>The activities on the Report of the Local Government Election should be completed promptly.</p>
<p>(b) Five main works planned to be done in the year under review under the Special Project Unit of the Action Plan prepared for the year under review, had not been carried out.</p>	<p>Acting in accordance with the projects included in the Annual Action Plan 2021 could not be able to carried out forward due to the unavoidable reasons such as the spread of Covid-19 that occurred from time to time and the closing of offices as a result, as well as reducing staff and running offices.</p>	<p>Arrangements should be made to accomplish the tasks planned in the Action Plan.</p>

3.2 Procurements

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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<p>(a) Although it was decided to carry out the building renovation works of Matara Sujatha Vidyalaya by a School Development Society which is an approved society, in the Parliamentary General Election as per 3.9.1 of the Procurement Guidelines , in contrary to that Decision, the repair works cost at Rs. 1,325,654 had been done by another unapproved society.</p>	<p>Since the principal did not agree to carry out the relevant renovations by the School Development Society of Sujatha Vidyalaya, it has been submitted to the Procurement Committee again and performed by the Weliveriya East Village Development Society.</p>	<p>Actions should be taken to carry out activities as per Guidelines 3.9.1 of the Procurement Guideline.</p>
<p>(b) Although the procurements which exceed Rs.1,000,000, should be submitted to the Head Office for the approval of the Committee of the Commission with the recommendation of the Procurement Committee as per Election Commission Circular No. S/7 (1), such approval had not been obtained for the contract for the modernization of Chief Counting Centers in Matara District valued at Rs. 4,593,436 . Further, the formal acceptance letters as per 8.9.1 of the Procurement Guidelines had not been issued in these contracts and written agreements had not been entered into.</p>	<p>The letter in which the approval stated has been forwarded to the Head Office on 22.07.2020.</p>	<p>It should act in accordance with the Circular No. S/7 (1) and in accordance with 8.9.1 of the Procurement Guidelines.</p>

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| <p>(c) If the quotation is accepted by the Procurement Board as per the last paragraph of the Bid Invitation Document, although the supplier has to sign an agreement with the Assistant Returning Officer, the respective supplier had entered into such a contractual obligation in the procurement made relating to the rental of loudspeakers for Parliamentary Election activities in Matara District.</p> | <p>Answers have not been given.</p> | <p>The supplier shall enter into a contractual relationship with the Assistant Returning Officer as per last chapter of Bid Invitation Document.</p> |
| <p>(d) Although the estimates prepared by the District Offices related to the election should be submitted to the Head Office on terms of Paragraph (2) of Commission Circular No. S/1 (1) dated 11 March 2020, the approval had not been obtained from the Head Office for the any estimate prepared in relation to the procurement of repair of classrooms and preparation of temporary partitions for the necessary renovation and maintenance of the Vote Counting Centre of the Royal College, Colombo District. Further, the total cost estimates of these procurements not exceeding Rs. 100 Million were not submitted for the approval of the Head of Department in terms of 4.3.2 of the Government Procurement Guideline.</p> | <p>These 03 tasks are the 03 tasks performed independently with each other. The procurement limit here is not more than Rs.1,500,000 when taken independently of each other. Therefore, it has not been submitted for the approval of the Head Office.</p> <p>All these tasks were not proposed to be done at the same time these were but urgent procurement tasks. Therefore, it was not possible to get approval from the Head of the Department for those tasks.</p> | <p>It should act in accordance with Paragraph (2) of Commission Circular No. S/1 (1)</p> |

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| <p>(e) Although a formal contract agreement should be signed for goods and services contracts exceeding Rs.250,000 in terms of Paragraph 8.9.1 (b) of the Government Procurement Guideline, contract agreements had not been so signed in 03 procurement works totalled to Rs.3,043,146 for carrying out essential renovation and maintenance works of the Vote Counting Centers in Colombo District in the General Election 2020 where the contract value exceeded Rs.250,000 .</p> | <p>A written agreement has been entered into with the contractor for each procurement activity in terms of Paragraph 8.9.1 (b) of the Government Procurement Guideline.</p> | <p>A formal contract agreement should be signed for goods and services contracts exceeding Rs.250,000 in terms of Paragraph 8.9.1 (b) of the Government Procurement Guideline.</p> |
| <p>(f) Although the letter of acceptance should be issued within the validity period of the bid and as soon as the final decision on award of the contract is taken in terms of Paragraph 8.7.1 (b) of the Procurement Guideline, Arrangements had not been taken not , in respect of 04 procurement activities for carrying out essential modernization and maintenance activities in the Vote Counting Centers in Colombo District in the General Election 2020 as per those Provisions .</p> | <p>Acceptance letters had been issued to the bidders after the procurement decision. Acceptance letters issued to contractors have been included in a separate file.</p> | <p>The letter of acceptance should be issued within the validity period of the bid and as soon as the final decision on the award of the contract is taken in terms of Paragraph 8.7.1(b) of the Procurement Guideline.</p> |

- (g) A sum of Rs. 169,278 had been paid without obtaining any written approval for 05 works done outside of the estimate prepared in connection with the procurement of modernization and maintenance of a Vote Counting Center in Colombo District in the General Election 2020.
- The classrooms selected for the Royal College for Elections and the basic plan have been revised from time to time due to the decisions taken . As a result, it had to avoid functioning of some items included in the initial estimate and to carry out excluded works using those savings. Moreover, since it had to repair the damages occurred to school buildings and property after the Election, Arrangements had to be made occasionally for that.
- It should obtain an approval and make payment for the works done outside the estimate.
- (h) Contingency provisions shall not exceed 10 per cent of the estimated contract amount in terms of Paragraph 8.13.3 (b) of the Procurement Guideline. Nevertheless, the approval had not been obtained in terms of Paragraph 8.13.4 of the Procurement Guideline in respect of 19 estimated works carried out exceeding the uncertain provision amounting to Rs. 112,740 in the procurement for the necessary renovation and maintenance of the Vote Counting Centers of Colombo Royal College and Colombo Isipatana College related to the General Election 2020 and 4 estimated works amounting to Rs. 96,185 had not been implemented at all.
- Since the school buildings had to be handed over in a very short time after the Election, it had missed the getting approval for estimates. The relevant officials have been made aware to prevent this error from happening again.
- Arrangements should be made in terms of Paragraph 8.13.3 (b) of the Procurement Guideline.

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| <p>(i) Although a supplier had been selected based on the lowest price amounting to Rs. 190,805 in the procurement of essential and temporary constructions in places used for vehicle parks of Vote Counting Centers in Colombo District, a sum of Rs. 208,619 had been paid to that supplier for this contract. Thus the price paid was higher than the price offered by the other two bidders, the attention in this had not been drawn in respect of Paragraph 1.2.1 (a) of the Government Procurement Guideline.</p> | <p>The classrooms selected in Royal College for the Election and the basic plan was revised due to decisions taken from time to time . As a result, it had to avoid functioning of some items included in the initial estimate and to carry out excluded works using those savings. Thus, more money had to be paid for the amount of work done in addition to the amount of the initial estimate.</p> | <p>Attention should be drawn to Paragraph 1.2.1 (a) of the Government Procurement Guideline.</p> |
| <p>(j) Although the total cost estimate should be prepared by the procurement entity in terms of Paragraph 4.3.1 of the Government Procurement Guideline, only a list of works to be done had been prepared in the procurement of construction of temporary marques in the Main Counting Centers of Gampaha District and a total cost estimate had not been prepared.</p> | <p>District Election Offices have been made aware to prepare a total cost estimate in accordance with Government Procurement Guideline and obtain proper approval in future procurement activities.</p> | <p>Arrangements should be made in terms of Paragraph 4.3.1 of the Government Procurement Guidelines.</p> |
| <p>(k) Although it was stated that at least 5 quotations should be obtained using the shopping method in calling for quotations for procurement related to polling in terms of Paragraph 03 of Commission Circular No. S/7 (1) dated 11 March 2020 , actions had not been so taken in 02 temporary construction procurements of Vote Counting Centers in</p> | <p>Officials have been made aware that at least 5 quotations should be obtained while using the shopping method.</p> | <p>Arrangements should be made in terms of the provisions of Commission Circular No. S/7 (1) dated 11 March 2020 .</p> |

Gampaha District in Presidential Election 2019.

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| <p>(I) One supplier had been selected based on the lowest price among the 03 prices submitted for the procurement of the floor preparation of Siyane National College of Education in Pattalagedara, which was used as a Vote Counting Center in the Presidential Election 2019 and the approval of the Technical Evaluation Committee or the Procurement Committee had not been obtained.</p> | <p>District Assistant and Deputy Election Commissioners have been informed to get approval of Procurement Committees and Technical Evaluation Committees properly in procurement in accordance with Procurement Guidelines.</p> | <p>In case of procurement, approval of the Technical Evaluation Committees and the Procurement Committees should be obtained in accordance with Procurement Guidelines.</p> |
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3.3 Assets Management

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
<p>There was a shortage of 25 ballot boxes and 5 computers in the Kandy District Election Office and there were also 07 ballot boxes which had not belonged to the District.</p>	<p>It is appeared that this error had occurred because of the relevant books have not been updated about the ballot boxes which were destroyed beyond repair after being handed over to the Government Factory for repairs and the instructions have been given after the Board of Survey 2021 to physically check on these ballot boxes and to take actions.</p>	<p>Actions should be taken as per the recommendations of the Board of Survey.</p>

3.4 Management Weaknesses

The following observations are made.

Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(a) The Commission had constructed a building on a land not owned by the Commission adjacent to the Head Office at a cost of Rs. 1,771,701 and the ownership of the said land had not been transferred to the Commission even by the date of audit.	The process of taking over this land to the Election Commission has reached its final stage. Arrangements have been made to store scrap materials and ballot boxes in this building by now.	Arrangements should be made to transfer the ownership of the land to the Commission.
(b) Actions had not been taken in respect of losses occurred to vehicles from the years 2018 and 2019 totalled to Rs.122,900 even by 31 December 2021 .	Necessary measures have been made to write off the losses for vehicles which had met with accidents in 2018 and 2019.	Arrangements should be made in respect of the damages occurred to vehicles in terms of Financial Regulations.
(c) Actions had not been taken even by 21 March 2022 in respect of the loss of Rs. 2,075,845 occurred to a cab in the year 2020.	Recommendations have not been given yet completing Departmental inquiries in this regard. Arrangements will be made to complete the future activities promptly after completing those activities and receiving the relevant reports.	Arrangements should be made in respect of the damages occurred to vehicles in terms of Financial Regulations.

4. Human Resources Management

Audit Observation

There were 9 vacancies at the Senior Level, 5 at the Tertiary Level, 37 at the Secondary Level and 14 at the Primary Level of the Commission as at 31 December 2021 .

Comments of the Chief Accounting Officer

The relevant authorities have been informed on several occasions to fill up the available vacancies.

Recommendation

Necessary arrangements should be made to fill up the vacancies.