

2022 ஜூலை 25
2022 யூலை 25
25th July 2022



NAOSL

2018 ஈஓக 19 டூர்ஸ் சூனிக விஸூன பனனே
14 வன வனெநீய சூகாரவ சார்டீமேன்சூவ வன
ஓடீர்பன் கர்ஓ லவன விஸூகாடீபநீ ஂனெலார்டீக வார்பால

2018 இன் 19 ஆம் இலக்க தேசிய கணக்காய்வு அதிகாரச்ஸ்ட்டத்தின்
14 ஆவது பிரிவின் பிரகாரம் பாராளுமன்றத்திற்கு சமர்ப்பிக்கப்படுகின்ற
கணக்காய்வாளர் தலைமை அதிபதியின் மூன்றாண்டு அறிக்கை

**Triennial Report of the Auditor General presented in
parliament in terms of Section 14 of
the National Audit Act, No. 19 of 2018**

வகலெசீ வன காஸ்டீய - 01
பதினோராவது தொகுதி - 01
Eleventh Volume - 01

சீலாடீன கைமீசன் சனா
சூயாதீன ஆணைக்குழுக்கள்
Independent Commissions

சூனிக விஸூன கார்டீலூய
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



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Preface

This report is based on the eleven existing Independent Commissions in Sri Lanka. This report contains important unresolved Audit Observations for the years 2018, 2019 and 2020 that have been identified separately for those Institutions. Further, for each Head (Commission) referred to herein, the original provisions received from the appropriation Acts for the years 2018, 2019 and 2020, Net provisions of the end of year, actual expenditure for each year and year end savings, recurrent and capital expenditure separately and total of them for the above years and the Audit Opinions given on behalf of each institution are also included in Annexure 1 submitted herewith.

Specially, it was observed that the recurrent provisions allocated for these commissions were much higher than the capital provisions. Further, it was observed that the independent commissions were in a poor position in formulating annual work plans, directing the work accordingly and reviewing the relevant progress and reporting at the end of the year and some of the commissions were not functioning in a transparent manner. It was also observed the data required for the analysis of information required for audit activities could not be collected. Further, some institutions had not taken action to formulate laws or other legal provisions according to their scope. In relation to the 11 independent Commissions, the net provision for recurrent and capital expenditure in 2018, 2019 and 2020 was Rs. 8,117,242,000, Rs. 6,588,236,800 and Rs. 11,765,151,000 respectively and the total actual expenditure in those years was Rs. 5,630,125,061, Rs. 5,602,215,410 and Rs. 9,250,313,521 respectively. The savings from the total provisions at the end of the year 2018, 2019 and 2020 was Rs. 2,487,116,939, Rs. 986,021,390 and Rs. 2,514,837,479 due to non-receiving money on time or lack of timely functioning of the institution and those figures had affected variations in the overall budget plan in each year.

Head 6 – Public Service Commission

No quantitative observations.

Head 7 – Judicial Service Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
<u>2020</u>			
1. There was a recoverable debt balance of Rs. 185,000 from an officer for more than 03 years as at 31 December 2020.	Action should be taken to recover the outstanding loan balance immediately.	Taking action to recover the outstanding loan balance as per the circular and recover the loan balances properly.	The arrears have not yet been recovered.
2. A Jaguar motor car worth Rs. 2,500,000 has been idle from 03 years.	Appropriate action should be taken with regard to idle assets.	Although attempts were made to call for tenders and sell on 03 occasions, no bids were submitted for the assessed price.	Disposal or sale is not yet done.
3. There were 77 vacancies in 16 posts in the Secretariat of the Judicial Service Commission and 24 officers for 8 posts were exceeded.	The staff should be maintained in a proper manner.	Out of 117 approved employees, the actual number of employees as at 31.12.2021 is 69. Vacancies in the posts exceeding the approved number of officers have been filled.	No action has been taken to formalize the staff.

2019

4. According to the provisions of paragraph 5.6 of the Government Procurement Guidelines 2006, the bid invitation letter prepared at the time of bidding did not specify the specific items to be purchased. The bid documents sent by registered post on 19 July 2019 did not specify the model of the air conditioners expected to be purchased and the required model was sent to bidders by a fax message on 30 July 2019.
- The specifications of the goods to be purchased should be specified in accordance with the provisions of paragraph 5.6 of the Government Procurement Guidelines 2006,
- When the Procurement mistake is identified, action was taken to prevent possible loss to the government from purchasing inappropriate goods.
- Relevant procedures have not been complied with in accordance with paragraph 5.6 of the Government Procurement Guidelines 2006.
5. 05 officers were recruited for the post of Registrar of Courts which did not belong to the approved carder of the institution.
- Action should be taken to get the approvals for the vacancies as required.
- Action has been taken to fill the vacancies for the posts of 04 Assistant Secretaries from the approved carder of this Judicial Registrar Service. Necessary steps are being taken

to get the approval from the Department of Management Services for the post of Judicial Registrar.

2018

6. The commission had not appointed an Audit and Management Committee in accordance with the section 41 (i) of the National Audit Act No. 19 of 2018.
- An Audit and Management Committee should be appointed and meetings of the Audit and Management Committee should be held within the stipulated time.
- Action has been taken to maintain proper financial discipline in the institution and to maintain proper management of public finance and accounts in accordance with the relevant financial regulations and relevant circulars.
- No action has been taken yet to appoint an Internal auditor and establish the relevant committee.

Head No. 8 – National Police Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
<p>1. According to the 20th amendment to the Constitution, provisions for establishing procedures for receiving and investigating complaints from members of the public or any dissatisfied person should be made by the Commission under the 155 (f) of the Article 47, those rules t adh bu not been drafted until 28 March 2021.</p>	<p>Rules should be made to establish procedures in accordance with the powers conferred by Article 20th Amendment to the Constitution.</p>	<p>It is hoped to formulate a procedure for receiving and investigating complaints and a Bill has been prepared in this regard for the National Police Commission.</p>	<p>The relevant rules had not yet been formulated.</p>
<p>2. The complaints in relation to the non-action, abuse of power and bias was more than 80 percent in the previous year as well as in the year 2020. There was also a quantitative increase compared to</p>	<p>The Commission should formulate a formal programme to investigate received complaints.</p>	<p>Although the observations are correct, the average percentage of resolved complaints has increased to 80 percent by 28.02.2021. It is often the case that detailed information should be obtained from</p>	<p>Out of the public complaints received in 2018, 2019 and 2020, the total number of unfinished complaints as at 31 December 2021 was 476. There</p>

the previous year. The resolution of complaints about abuse of power was 77 percent in the last year, but it has decreased to 68 percent in this year. Also, the number of complaints of bias has increased by 92 percent compared to the last year, but the number of complaints resolved has decreased from 83 percent to 74 percent.

the complainant himself were 192 for the investigation of complaints of complaints referred police inaction, 112 under this category. It complaints of abuse will take a considerable of power and 88 time for the relevant complaints of bias investigations due to the among them. delay in receiving such information. Therefore, such investigations are delayed. Also, the completion of investigations has been delayed due to delays in police reports.

Head No. - 09 – Administrative Appeals Tribunal

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
<p>1. 958 Appeals were pending at the beginning of the year 2018 and 424 appeals were received during the year. 17 appeals were recalled. Accordingly, the total number of appeals to be processed in the year 2018 was 1399. In the year 2018, 520 appeals had been completed and another 879 appeals were due next year.</p>	<p>Action should be taken to conclude the appeals.</p>	<p>No action has been taken to rectify the situation.</p>	<p>There were 929 appeals pending at the beginning of the year 2021. 111 appeals had been received and accordingly, the total number of appeals pending on that day was 1040. Only 42 appeals had been completed as at 30 September 2021.</p>

Head No. 10 – Commission to investigate Allegations of Bribery or Corruption

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
<p>Although the verdicts related to the raid advances of Rs. 2,597,130 have been announced as at 31 December 2019, those balances had not been settled as at 30 March 2021.</p>	<p>Advances used for bribes, case items should be kept in custody or those cases should be kept until the end of the case and the verdict is pronounced and then settled to the Shroff.</p>	<p>Relevant divisions and legal officers have been consulted to retrieve the files related to the completed cases.</p>	<p>Raid advances amounting to Rs. 2,086,780 to be settled as at 08.12.2021.</p>
<p>Although many years have passed since the judgment was rendered, the case items pertaining to certain files remained in the custody of the case officer.</p>	<p>Upon received the judgement after the court proceedings or after the conclusion of the appeals, the case items relating to those files shall be removed from the inventory of the goods in the balance of the case officer.</p>	<p>It has been decided to appoint a disposal committee and act on the recommendations made in the case items survey.</p>	<p>The case items remain the same yet.</p>
<p>Although it was decided by the Cabinet Committee on Economic Management held on 01 March 2016 to hand over the land at No. 36/69/C,</p>	<p>Action should be taken to ensure the legal ownership of the land.</p>	<p>A request has been made from the Thimbirigasyaya Divisional Secretariat.</p>	<p>Not yet taken over.</p>

Malalasekara Mawatha to the Commission, it had not been able to establish its legal ownership by the end of December 2020.

There were 425 vacancies for civilian staff and 44 vacancies for investigative staff as at 31 December 2020.

Vacancies for essential posts should be filled properly.

24 Vacancies in the civilian staff had been filled by the year 2021.

There were 411 vacancies for civilian staff and 15 vacancies for investigative staff as at 31 December 2021.

Head 11 – Finance Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
The preparation of the Commission Act, which was initiated in 2018, had not been completed by the end of the year under review.	Need to prepare a bill.	Discussions have been held with the Attorney General's Department, the Legal Draftsman's Department and the Ministry of Finance regarding the preparation of the proposed bill.	Preparing the draft bill is not completed yet.

Head 13 – Human Rights Commission of Sri Lanka

Audit Observation	Auditor General’s Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
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2018			
<p>1. The 04 branch offices of the Commission had not submitted the monthly work plan reports and progress reports for the period from January to June 2018 to the head office.</p>	<p>The work plan reports and progress reports of the planned activities were to be submitted to the head office on a monthly basis.</p>	<p>Branch offices are instructed to prepare monthly work plans.</p>	<p>Some regional offices have not submitted these reports to the head office.</p>
<p>2. Although the post of Internal Auditor was vacant, the commission had not taken action to fill the vacancy by 31 December 2018.</p>	<p>An Internal Auditor had to be appointed.</p>	<p>Although applications were called for this post internally in the year 2020, the candidates did not qualify.</p>	<p>This vacancy had not yet been filled.</p>
2019			
<p>3. The commission should have submitted a comprehensive report on the matter to the President in case</p>	<p>A comprehensive report under the Act should be submitted to the President.</p>	<p>The Commission is taking a staff decision to prepare an invalid document and refer it to the President.</p>	<p>The Commission has not yet submitted a full report to the President.</p>

failure any authority or person who has sent a recommendation in terms of paragraph 15(8) of the Human Rights Commission of Sri Lanka Act No. 21 of 1996 to report to the Commission within the period specified in the recommendation or even if the action taken by him or her to report to the commission and the action taken or intended to be taken to enforce the commission's recommendations were not sufficient in according to the opinion of the commission, but the commission had not acted accordingly.

- 4 The Annual Reports from 2016 to 2018 had not been tabled in the parliament including information on all the Annual reports have to be tabled in parliament according to the Act. All reports for 2016, 2017 and 2018 are being prepared and action is being taken to obtain the cabinet Performance reports from 2016 to 2020 had not been tabled in Parliament.

activities of the decision.
 commission, a list of
 all matters referred to
 the commission and
 the recommendations
 of the commission in
 this regard according
 to paragraph 30 of the
 Human Rights
 Commission of Sri
 Lanka Act No. 21 of
 1996.

- | | | | | |
|----|---|--|---------------------------|-------------------------------|
| 5. | The recommendations made by the commission after long period were not implemented and there were instances where the recommendations made by the commission did not comply with the rules applicable to other agencies and conflicts with the recommendations of the institutes conducting concurrent investigations. | Action should be taken to implement the recommendations and those recommendations should avoid conflicting rules and regulations applicable to other agencies and conflicts with the recommendations of institutions conducting parallel investigations. | No action had been taken. | The observation also remains. |
| 6. | During the period | Recommendations | Follow-up on the | Only 03 out of 36 |

from 2016 to 2018, 45 recommendations should be made within a short period of time and action should be taken to implement those recommendations. 50 recommendations made to the Sri Lanka Police, 36 out of 90 recommendations made to the Ministry of Education and 06 out of 07 recommendations made to the Department of Pensions had not been implemented. It was taken between 06 months and 06 years to make these recommendations. 45 recommendations had not been implemented in relation to the Ministry of Education and only one out of 06 recommendations had not been implemented in relation to the Department of Pensions as at 31.01.2022. All 45 recommendations regarding the Sri Lanka Police have not yet been implemented.

7. Although the commission had pointed out the weaknesses in the strategic plan and the Act prepared for the period from 2017-2019, no action has been taken to amend it up to now. Action should be taken to amend the Act. Amendments are under discussion. The Act has not been amended.

8. Out of the total of 10,550 complaints pending in 2020, including 4,266 in last year, 3,812 were resolved and 6,738 complaints were not resolved at the end of the year under review. Out of these, 23 complaints were received more than 10 years ago and 1,804 complaints were received between 03 to 10 years ago. Immediate action Steps are being taken to resolve complaints. Out of the complaints received by the commission, 7,699 complaints were pending as at 31.12.2021 and out of these, 30 complaints were received over a period of 10 years and 1860 complaints were received within a period from 03 to 10 years.
9. There were 95 vacancies including 04 Directors, a Deputy Director, 12 Legal Officers, 23 Human Rights Officers and 02 Regional Coordinating Officers as at 31 December 2020. Also, instead of recruiting officers on a permanent basis, 05 officers had been recruited as acting Action should be taken to fill the vacancies in essential posts. 24 vacancies have been filled. There were 69 vacancies as at 31 December 2021. It considered with 04 Directors, 03 Deputy Directors, 13 Legal Officers and 29 Human Rights Officers.

basis and the duty assumed basis.

Head 20 – Election Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
2019			
1. Rs. 1,952,500 and Rs. 325,000 were paid respectively in the year 2017 for set up a computer system for investigating election complaints and to develop a mobile for it to the State Ministry of Defence. That work was supposed to be completed in March 2018, but it had not been completed.	That work should be done and complete the task immediately.	The State Ministry of Defence has been informed to rectify the errors in the relevant system.	The computer system and mobile app for investigating election complaints, which were to be developed by the Ministry of Defence had not been set up by 31 January 2022.
2. Although work on the construction of a new building for the Jaffna District Election Office is scheduled to commence on 01 December 2018 according to the MoU,	Should be act in accordance with the agreement.	The Building Department has been informed to complete the work expeditiously.	It was not yet been completed.

construction had commenced 06 months after that and an advance of Rs. 12.42 million had been paid 3 ½ months before the commencement of construction.

3. No action had been taken to take over 09 vehicles which were lease period ended in 2019. Action should be taken to take over the vehicles whose lease period has expired. Acquisition has commenced. Only 05 vehicles have been taken over yet.

2020

4. The alternative accommodation and temporarily rent of Rs. 5,200,000 paid by the Metro Colombo Urban Development Project for a property owned by the Commission was personally obtained by the Chairman and one member and two officers of the Commission. Action should be taken to correct immediately. No action has been taken to rectify the situation. Not yet corrected.

5. Although the members of the commission are entitled to a transport allowance of Rs. 50,000, if the distance from his place of residence to the office of the commission is more than 350 km according to the Cabinet Decisions and the Parliamentary Resolution approved from 05 July 2016, transport allowance of Rs. 2,400,000 had been paid to a member of the commission who was residing in an official residence of the commission with paying an economical rent for the period of 04 years.
- Should be act in accordance with the decisions of the Cabinet of Ministers and the Parliamentary resolutions.
- No action has been taken to rectify the situation.
- Not yet corrected.
6. A building had been constructed at a cost of Rs. 1,771,701 in a land which does not belong to the commission.
- Action should be taken to ensure the legal ownership of the lands belonging to the commission.
- Actions are taking to get the ownership
- The land has not yet been occupied.

Head 25 – Delimitation Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
2019			
<p>1. Rs. 15,875,000 had been provided for recurrent and capital expenditure and the total expenditure for the year was Rs. 12,849,555 according to the 2019 Budget estimates. As the Legislature had stated that no specific role had been assigned at present, could not be satisfied with the performance at an expense of Rs. 12,849,555.</p>	<p>There should be a specific role for the institution.</p>	<p>The Secretary to the President and the drafting committee of the new Constitution has been informed about this in time to time.</p>	<p>The 20th Amendment to the Constitution also does not assign a specific role.</p>
2020			
<p>2. Two officers had been appointed to the two senior level posts of the commission on acting basis from 21 March 2017 and There have been 05 vacancies for</p>	<p>Action should be taken to fill the vacancies for essential posts.</p>	<p>No action has been taken to fill the vacancies.</p>	<p>The situation is same now.</p>

secondary level posts
for many years.

Head 302 – Co-operative Employees Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
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<p>1. Although the minimum receipt limit for the Advance “B” account of public officers is Rs. 700,000 according to the Appropriation Act 2020, the actual receipt was Rs. 638,490. So, although the non-reaching level is Rs. 61,510, no action had been taken to revise the minimum receipt limit.</p>	<p>Action should be taken to amend the limits.</p>	<p>Relevant officials have been verbally instructed to amend those restrictions accordingly</p>	<p>The minimum receipt limit had not been revised.</p>
<p>2. It was planned to conduct 12 awareness workshops for the employees of the co-operative societies during the year under review, to resolve 36 employee complaints/appeals and to conduct</p>	<p>Action should be taken to accomplish the tasks specified in the action plan during the year.</p>	<p>It is advised to take action to achieve the quarterly identified performance targets according to the health guidelines, as various adverse situations arising in the country due to the global epidemics may create obstacles to achieving the</p>	<p>No action had been taken to achieve the goals indicated in the Action Plan for the year 2020.</p>

50 consultations according to the 2020 Annual Action Plan. However, only 03 awareness workshops, 11 employee grievance/ appeal resolution and 27 counselling sessions were conducted during the year.

desired goals of the institution.

3. The approved staff of Action should be Since the vacancies in this Requests to fill the the commission is 23 taken to fill the institution are the combined vacancies in the and the actual staff is vacancies. service officers' vacancies, institute have not 18. Accordingly, there requests have been made yet received a are 05 vacancies and from time to time to the positive response. the post of Director General of The Administrative Administrative Officer Combined Services to fill Officer who was had been filled on a those vacancies. recruited on a Recruitment on contract contract basis has basis and extension of terminated her contract period has been service now on the done only with the approval expiration of her of the Public Service contract. Commission as the service of an Administrative Officer is essential to the institution.

Head 335 National Education Commission

Audit Observation	Auditor General's Recommendation	Preventing measures taken by the Auditee Institution	Current Situation
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<p>1. Although the commission has declared the Corporation as a non-permanent entity in terms of Section 3(2)(i) of the National Education Commission Act No. 19 of 1991. Provisions for expenditure and provision of leave and expenditure, issuance of railway permits etc. had taken the form of government departments</p>	<p>Should be act in accordance with the Act.</p>	<p>The Treasury has been dealing with the accounts of the National Education Commission as a Grade B Department since 1991 and as a Grade A Department from 14 November 2017.</p>	<p>No permanent solution up to now.</p>
<p>2. No action has been taken to establish a data bank till the year under review under Section 10(1)(e) of the Act.</p>	<p>Should be act in accordance with the Act.</p>	<p>Agreed. Included in the five year plan from 2020-2025.</p>	<p>A data bank was not established until the end of the year 2021.</p>
<p>3. An annual report containing the recommendations of the commission had not been submitted to the President annually in according to Section 20 of the National</p>	<p>Should be act in accordance with the Act.</p>	<p>No action has been taken to submit a report to H.E the President in terms of Section 20 of the Act and it will be done in future.</p>	<p>No action was taken to submit an annual report containing the recommendations of the</p>

Education Commission
Act.

commission to
the President
until December
2021.

4. Although the education policy was published by the President in 1997 based on the education policy resolution submitted by the commission in 1992, subsequent proposals for education policies had not been published as policies.
- Attention should be paid to publish policies for the education policies based on the suggestions submitted by the Commission.
- The function of this commission is only to formulate policy proposals and make recommendations to the President and it is published as a policy by the President.
- Educational policies have not been published as suitable for the present.

Annexure 01

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
6	2018	175,065,000	58,221,000	233,286,000	188,000,000	143,481,000	331,481,000	
	2019	223,230,000	38,600,000	261,830,000	222,841,000	38,989,000	261,830,000	
	2020	232,020,000	11,700,000	243,720,000	232,020,000	11,700,000	243,720,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
6	2018	183,967,541	115,047,379	299,014,920	4,032,459	28,433,621	32,466,080	Qualified Opinion
	2019	215,524,767	34,928,713	250,453,480	7,316,233	4,060,287	11,376,520	Qualified Opinion
	2020	220,553,549	10,244,656	230,798,205	11,466,451	1,455,344	12,921,795	Qualified Opinion

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
7	2018	71,683,000	1,800,000	73,483,000	74,509,000	2,400,000	76,909,000	
	2019	76,580,000	9,600,000	86,180,000	91,395,800	9,600,000	100,995,800	
	2020	106,610,000	5,450,000	112,060,000	106,610,000	5,450,000	112,060,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
7	2018	68,144,690	2,301,653	70,446,343	6,364,310	98,347	6,462,657	Qualified Opinion
	2019	83,302,928	3,187,258	86,490,186	8,092,872	6,412,742	14,505,614	Qualified Opinion
	2020	94,417,966	275,250	94,693,216	12,192,034	5,174,750	17,366,784	Unqualified Opinion

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
8	2018	94,930,000	2,950,000	97,880,000	117,315,000	10,449,000	127,764,000	
	2019	128,770,000	3,700,000	132,470,000	155,561,000	6,905,000	162,466,000	
	2020	171,790,000	5,160,000	176,950,000	171,790,000	5,160,000	176,950,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
8	2018	115,444,941	6,480,335	121,925,276	1,870,059	3,968,665	5,838,724	Unqualified Opinion
	2019	148,453,554	6,175,574	154,629,128	7,107,446	729,426	7,836,872	Unqualified Opinion
	2020	164,825,052	4,227,305	169,052,357	6,964,948	932,695	7,897,643	Qualified Opinion

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
9	2018	24,840,000	650,000	25,490,000	26,816,000	650,000	27,466,000	
	2019	27,900,000	1,075,000	28,975,000	28,245,000	1,075,000	29,320,000	
	2020	30,605,000	150,000	30,755,000	30,605,000	150,000	30,755,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
9	2018	26,268,933	486,875	Unqualified Opinion	547,067	163,125	710,192	Unqualified Opinion
	2019	27,946,155	639,966	Unqualified Opinion	298,845	435,034	733,879	Qualified Opinion
	2020	28,546,396	43,072	Qualified Opinion	2,058,604	106,928	2,165,532	Qualified Opinion

Head	Year	First Provision			Net Provision		
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure
10	2018	441,100,000	29,000,000	470,100,000	452,713,000	58,139,000	510,852,000
	2019	432,300,000	86,000,000	518,300,000	461,440,000	186,000,000	647,440,000
	2020	509,576,000	30,050,000	539,626,000	509,576,000	30,050,000	539,626,000

Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
10	2018	395,455,878	33,923,222	429,379,100	57,257,122	24,215,778	81,472,900	Unqualified Opinion
	2019	453,434,452	40,188,738	493,623,190	8,005,548	145,811,262	153,816,810	Qualified Opinion
	2020	464,146,755	23,318,665	487,465,420	45,429,244	6,731,335	52,160,579	Qualified Opinion

Head	Year	First Provision			Net Provision		
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure
11	2018	68,600,000	199,800,000	268,400,000	58,350,000	310,950,000	369,300,000
	2019	74,910,000	119,390,000	194,300,000	74,910,000	119,390,000	194,300,000
	2020	79,140,000	18,250,000	97,390,000	79,140,000	18,250,000	97,390,000

Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
11	2018	55,984,302	217,495,407	273,479,709	2,365,698	93,454,593	95,820,291	Unqualified Opinion
	2019	70,609,064	113,199,548	183,808,612	4,300,936	6,190,452	10,491,388	Unqualified Opinion
	2020	70,963,603	16,008,223	86,971,826	8,176,397	2,241,777	10,418,174	Unqualified Opinion

Head	Year	First Provision			Net Provision			
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
13	2018	244,000,000	5,100,000	249,100,000	244,000,000	26,165,000	270,165,000	
	2019	213,400,000	14,400,000	227,800,000	222,064,000	21,585,000	243,649,000	
	2020	216,120,000	6,600,000	222,720,000	215,770,000	6,950,000	222,720,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
13	2018	204,481,866	22,363,913	226,845,779	39,518,134	3,801,087	43,319,221	Unqualified Opinion
	2019	206,890,955	14,083,405	220,974,360	15,173,045	7,501,595	22,674,640	Qualified Opinion
	2020	205,589,510	3,806,328	209,395,838	10,180,489	3,143,673	13,324,162	Qualified Opinion

Head	Year	First Provision			Net Provision			
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
20	2018	6,206,450,000	114,250,000	6,320,700,000	6,205,605,000	115,550,000	6,321,155,000	
	2019	4,721,580,000	122,350,000	4,843,930,000	4,725,960,000	134,470,000	4,860,430,000	
	2020	10,202,930,000	64,000,000	10,266,930,000	10,187,035,000	80,100,000	10,267,135,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
20	2018	4,052,690,214	52,569,809	4,105,260,023	2,152,914,786	62,980,191	2,215,894,977	Unqualified Opinion
	2019	3,984,049,501	124,207,271	4,108,256,772	741,910,499	10,262,729	752,173,228	Qualified Opinion
	2020	7,804,435,568	71,283,094	7,875,718,662	2,382,599,432	8,816,906	2,391,416,338	Qualified Opinion

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
25	2018	10,810,000	725,000	11,535,000	14,015,000	725,000	14,740,000	
	2019	15,055,000	820,000	15,875,000	15,055,000	820,000	15,875,000	
	2020	13,230,000	80,000	13,310,000	13,230,000	80,000	13,310,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
25	2018	12,786,303	570,128	13,356,431	1,228,697	154,872	1,383,569	Unqualified Opinion
	2019	12,409,285	440,270	12,849,555	2,645,715	379,730	3,025,445	Unqualified Opinion
	2020	12,085,167		12,085,167	1,144,833	80,000	1,224,833	Qualified Opinion

Head	Year	First Provision			Net Provision			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
302	2018	16,230,000	1,700,000	17,930,000	16,230,000	1,700,000	17,930,000	
	2019	17,000,000	2,000,000	19,000,000	17,848,000	2,000,000	19,848,000	
	2020	18,370,000	630,000	19,000,000	18,370,000	630,000	19,000,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
302	2018	15,708,791	1,488,430	17,197,221	521,209	211,570	732,779	Unqualified Opinion
	2019	17,073,244	1,110,643	18,183,887	774,756	889,357	1,664,113	Unqualified Opinion
	2020	16,180,913	127,652	16,308,565	2,189,087	502,348	2,691,435	Unqualified Opinion

Head	Year	First Provision			Net Provision			
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
335	2018	40,202,000	9,250,000	49,452,000	40,010,000	9,470,000	49,480,000	
	2019	41,370,000	9,350,000	50,720,000	42,733,000	9,350,000	52,083,000	
	2020	40,340,000	2,145,000	42,485,000	40,340,000	2,145,000	42,485,000	
Head	Year	Actual Expenditure			Savings			Audit Opinion
		Recurrent Expenditure	Capital Expenditure	Total expenditure	Recurrent Expenditure	Capital Expenditure	Total expenditure	
335	2018	38,473,541	7,990,910	46,464,451	1,536,459	1,479,090	3,015,549	Qualified Opinion
	2019	39,806,234	4,553,885	44,360,119	2,926,766	4,796,115	7,722,881	Qualified Opinion
	2020	38,115,215	1,119,582	39,234,797	2,224,785	1,025,418	3,250,203	Qualified Opinion