

## **Head 20- Election Commission**

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### **1. Financial Statements**

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#### **1.1 Unqualified Opinion**

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The audit of the financial statements of the Election Commission for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance and cash flow statement for the year 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. In terms of Sub-section 11(1) of the National Audit Act, No.19 of 2018, the summary report including my comments and observations on the financial statements of the Election Commission was issued to the Chief Accounting Officer on 28 May 2019. In terms of Sub-section 11(2) of the National Audit Act, the Annual Detailed Management Audit Report relating to the Election Commission was issued on 24 May 2019 to the Chief Accounting Officer. This report which should be read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka is submitted to Parliament in terms of Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, the financial statements give a true and fair view of the financial position of the Election Commission as at 31 December 2018, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

#### **1.2 Basis for Unqualified Opinion**

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I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility, under those standards is further described in the Auditor's Responsibility 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 Responsibility of the Chief Accounting Officer for the Financial Statement**

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The Chief Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In terms of Sub-section 38(1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the

Commission and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

## 1.5. Report on Other Legal Requirements

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As required by Sub-section 6 (d) of the National Audit Act, No.19 of 2018, I state the followings:

- (a) As there was no requirement of preparation of financial statements by the Election Commission for the preceding year, I could not state that the financial statements of the year under review are consistent with the preceding year.
  
- (b) As there was no requirement of preparation of financial statements by the Election Commission for the preceding year, recommendations on financial statements had not been made by the Commission.

## 1.6 Comments on Financial Statements

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### 1.6.1 Non-compliance of Financial Statements with Circular Provisions

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Even though financial statements should have been prepared in terms of the State Accounts Circular No.267/2018 of 21 November 2018, instances of deviating from those requirements are given below.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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(a) In reporting non-financial assets, the value of the main ledger balance of those assets had not been tallied with the individual assets value.	In reporting non-financial assets in terms of paragraph 3.3 of the said circular, it should be ensured that the value of the main ledger balance of those assets be tallied with the individual assets value.	It is agreed with the observation. Action is taken to adjust it in the year 2019.
(b) The value of property, plant and equipment had been indicated as net assets in the statement of financial position which was made available to Audit by the Commission.	In terms of paragraph 7(v) of the said Circular, net value under the net assets of the statement of the financial position is computed by deducting the value of Deposit Accounts from the value of Advance Accounts owned by the Commission.	-Do-

## 1.6.2 Statement of Financial Position

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The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(i) Construction of new official quarters in the District of Batticaloa had not been completed in the year 2018 and the value of Rs.3,949,288 spent therefor had been capitalized as at 31 December 2018 under buildings and constructions and indicated in the final financial statements .	The value of Rs.3,949,288 spent for new official quarters in the District of Batticaloa, which were under construction should be entered in the coloumn of Work-in-Progress in the statement of non-financial assets.	It is agreed with the observation. Action is taken to rectify.
(ii) Even though the cost of Rs.2,953,281 of 02 motor vehicles disposed of in the year under review should be eliminated from the cost of motor vehicles, the sales value of those motor vehicles had been indicated under disposals.	The cost of motor vehicles disposed of should be eliminated from the value of motor vehicles.	-Do-
(iii)A motor vehicle had been disposed of in the year under review and no entry whatsoever on its cost of Rs.7,500,000 had been recorded in the statement of non-financial assets of the year 2018.	The cost of motor vehicles disposed of should be eliminated from the cost of motor vehicles in the statement of non-financial assets.	-Do-
(iv) The cost of Rs.4,369,874 of office equipment, plant and machinery which were	The cost of total assets disposed of by the Commission in the year under review should be	-Do-

disposed of by the indicated under disposals of District Offices in the the statement of non-year under review had financial assets. not been indicated under disposals of the statement of non-financial assets.

**1.6.3 Lack of Evidence for Audit**

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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Information of the Transport Committee relating to transactions of Rs. 1,631,617 made for motor vehicles obtained on hire basis for the Elections Office in the District of Kandy relating to the Local Authorities Election – 2018, had not been handed over to the Office. As such, it could not be satisfactorily vouched in Audit.	Information of the Transport Committee should be handed over to the Elections Office in the District of Kandy after the election.	As per the information of the Transport Committee, payments had been made for a less number of motor vehicles than the number actually made use of in the service and the Transport Committee has been informed to submit the relevant report.

**1.6.4 Non-compliance with Laws, Rules and Regulations**

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

Observation	Reference to Laws, Rules and Regulations	Non-compliance	Recommendation	Comments of the Accounting Officer
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(i)	<u>Establishments Code of the Democratic Socialist Republic of Sri Lanka</u> Paragraph 4.4 of Chapter XXIV	Action had not been taken even by 05 March 2019 to settle the sum of Rs.158,030 recoverable from an officer who had deceased on 03 January 2018.	The Commission should take action to settle the loan balances recoverable from deceased officers.	It was recorded to recover the balances in the payment of death gratuity. Action will be taken in future.
(ii)	<u>Financial Regulations of the Democratic Socialist Republic of Sri Lanka</u> Financial Regulation 106	Action had not been taken in terms of Financial Regulations regarding the misplacement of 25 fuel ordering books of the Commission during the year under review.	In terms of Financial Regulation 106, in case of a loss occurred due to a shortage, misappropriation or other cause, the amount should be made good immediately.	It is agreed with the observation. Preliminary report has been received and action will be taken accordingly.
(iii)	Financial Regulation 104(4)	A full report had not been prepared in terms of Financial Regulations on the damage occurred to the cab vehicle on 23 November 2018.	Action should be taken in terms of Financial Regulations.	In the preparation of financial statements, the loss of the vehicle has not been valued. As such, it had not been included in the financial statement. Therefore, action will be taken to rectify it in the year 2019.
(iv)	Financial Regulation 137 (3) and (4)	In making payments in terms of Financial Regulations, action should be taken	In terms of Financial Regulation 137 (3) and (4), payments should be approved	Payments have been made considering the estimate prepared for the contract. Instructions have been

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|       | <p>according to conditions cited in the agreement. However, a sum of Rs.130,936 had been paid exceeding the agreed contract value of Rs.721,215.</p> | <p>in terms of the agreement.</p>  | <p>given for obtaining the approval of the Procurement Committee for such variances in future contract activities.</p>   |  |
| (v)   | <p>Financial Regulation 104</p>  | <p>A full report had not been prepared by instituting an inquiry to ascertain the extent and causes of the loss regarding 56 rechargeable bulbs valued at Rs.59,220, which were misplaced at the Elections Office in the District of Kandy in the year under review.</p>           | <p>Action should be taken in terms of Financial Regulations.</p>   | <p>The Commissioner of Elections in the District of Kandy has been instructed to take action in terms of Financial Regulations in respect of misplaced light bulbs. Action will be taken in accordance with the report on inquiry.</p> |
| (vi)  | <p>Financial Regulation 264</p>  | <p>In making payments for 06 transactions valued at Rs.1,009,656 by the Commission, every payment should be supported by a receipt from the payee, duly stamped where necessary, in acknowledgement of the gross amount of the Voucher. However, it had not been so supported.</p> | <p>In terms of Financial Regulation 264, every payment should be supported by a receipt from the payee, duly stamped where necessary, in acknowledgement of the gross amount of the Voucher.</p> | <p>It is agreed with the observation. Action will be taken to obtain receipts later.</p>   |
| (vii) | <p>Financial Regulation 177(1)</p>   | <p>Moneys received daily have not been banked daily by the Colombo City Offices and District Elections Offices.</p>  | <p>In terms of Financial Regulation 177(1), it is the duty of all Collecting Officers, who receive any monies on behalf of Government,</p>   | <p>Delays in banking those moneys have occurred in instances where the officers were busy due to the Local Authorities Election and the relevant officer was on</p>  |

whether such leave. Instructions money forms a part have been given to of Revenue or not, rectify it. to remit the whole amount, daily or at the earliest possible opportunity, as follows and obtain a receipt in acknowledgement of the amount remitted.

(viii) **Public Finance Circulars**

**Paragraph 9(a) of the Circular No.02/2015 of 10 July 2015**

When a motor vehicle which was imported on duty free basis is disposed of, action had been taken to dispose of without revoking such condition properly.

In terms of the Circular, relevant motor vehicles should be disposed of only after properly revoking such conditions.

There was no clear understanding in this connection before commencing the process of disposal. Action will be taken to rectify in the year 2019.

(ix) **Local Authorities Elections Ordinance**

Deposits valued at Rs.934,500 made by candidates relating to 18 Pradeshiya Sabhas in the Local Authorities Election of the year 2018, had not been released.

In terms of Section 4(29) of the Local Authorities Elections Ordinance (Chapter 262), in instances where a candidate exceeds 1/20 of the total valid votes secured by him within the contested electorate, that deposit should be returned to the said candidate as soon as possible after issuing election results.

Candidates have been informed on 29 November 2018 that deposits of candidates who are not applied for releasing deposits before 07 December 2018, are credited to the Revenue. Action will be taken to credit said deposits to the Revenue after 02 years.

(x) **Internal Circulars**

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Internal Circular No.S/7/(1) issued on 21 November 2017

No proper authority had been obtained in the purchase of 2,540 rechargeable bulbs valued at Rs.2.69 million by

In the instance of exceeding the procurement by Rs.1.5 million, the approval of the Commission

Explanations have been called for from the relevant officer regarding the failure in taking action in accordance with



the Elections Office Procurement instructions given by  
in the District of Committee should the Head Office and  
Kandy. be obtained. the Procurement  
Guidelines.  
Instructions have been  
given to take action  
accurately in the  
future.

**2. Financial Review**

**2.1 Management of Expenditure**

The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
(a) Excess provisions had been made for 07 Recurrent Objects and as such the savings, after the utilization of provisions, ranged between 15 per cent and 37 per cent of the net provisions relating to the respective Objects.	Estimates of expenditure should be prepared in terms of annual estimates of expenditure in conformity with provisions of the Financial Regulation 50.	Estimates of expenditure have been prepared in terms of Financial Regulation 50 as far as possible. Observation is accepted.
(b) Excess provisions had been made for 02 recurrent Objects and as such the savings, after the utilization of provisions, ranged between 92 per cent and 94 per cent of the net provisions relating to the respective Objects.	Annual estimates of expenditure should be prepared in conformity with provisions of the Financial Regulation 50.	Estimates of expenditure had been prepared in terms of the Financial Regulation 50 as far as possible. Observation is accepted.

### 3. Operating Review

#### 3.1 Planning

The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
In terms of the Public Finance Circular No.2014/01 of 17 February 2014, the updated organizational structure, approved cadre and present cadre of the Commission for the year, annual imprest requirement plan, annual procurement plan and the internal audit plan had not been included in the Annual Action Plan for the year 2018 made available to Audit by the Commission.	Action should be taken in terms of the Public Finance Circular No.2014/01 of 17 February 2014.	Action will be taken to rectify it in the year 2019.

#### 3.2 Non-performance of Functions

The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
(a) Even though it had been planned to fix wall cupboards and to partition the office by using aluminium sheets in the Elections Office in the District of Ratnapura by the Administrative Division of the Commission, those functions had not been performed.	Action should be taken in accordance with the Annual Action Plan.	This function was brought forward for the year 2019 due to lack of money to pay advances to the Department of Buildings in the year under review.
(b) Six functions which should be performed by	Action should be taken according to the Annual	Only 06 sub-activities relating to 02 main functions had not

the Internal Audit Unit of the Commission had not been performed. Action Plan.

been carried out. However, it has been so reported due to false information included in the progress report of the Annual Action Plan. Action will be taken to rectify the progress report in the ensuing year.

### 3.3 Failure in Achieving the Anticipated Output

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 The following observations are made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
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(a) Even though 03 functions which should be performed by the Information Technology Unit of the Commission, had been performed during the year under review, those had not reached the anticipated output.	Action should be taken in accordance with the Annual Action Plan.	One activity has been temporarily discontinued on instructions given by the Commission. Moreover, instructions have been given to expedite the other activities.
(b) Even though 03 functions which should be performed by Procurement Division of the Commission, had been performed during the year under review, those had not reached the anticipated output.	-Do-	Two activities were brought forward to the year 2019 due to inadequate imprests in the year under review and one activity was brought forward for the year 2019 due to inadequate time.

### 3.4 Delays in Execution of Projects

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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The procurement for the construction of new office building in the District of Jaffna had been cancelled due to problematic situations arisen in the preparation of estimates and calling for quotations. As such, execution of project had been delayed.	Action should be taken in accordance with plans.	It is due to be commenced in the year 2019.

### 3.5 Projects commenced after a Delay

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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The plan for the construction of the official quarters of the Elections Office in the District of Batticaloa had been revised from time to time and thus, the relevant activity had been commenced with a delay. Therefore, the said activity could not be completed in the year under review.	Action should be taken in accordance with plans.	Works are due to be completed in the second quarter of the year 2019.

### 3.6 Projects abandoned without Completing

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The following observation is made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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Two activities of repair of front boundary fence and entrance door and the back	Action should be taken in accordance with plans.	Action will be taken to complete in the year 2019.

boundary fence of the Head Office had been abandoned without completing.

### 3.7 Annual Performance Report

The following observation is made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p>In terms of Section 16.2 of the National Audit Act, No.19 of 2018, the Performance Report for the year 2018 had not been made available to Audit for examination of the performance. As such, the performance relating to the expenditure of Rs.3,401.89 million could not be examined.</p>	<p>The Performance Report should be made available.</p>	<p>Preparation of the Performance Report is at the final stage.</p>

### 3.8 Procurements

The following observation is made.

Audit Observation	Recommendation	Comments of the Chief Accounting Officer
<p><b><u>Elections Office in the District of Gampaha</u></b></p>		
<p>(i) A proper agreement had not been entered into with the contractor for the construction activities of Siyane College of Education for the election.</p>	<p>Action should be taken in terms of Guideline 8.9 of the Procurement Guidelines.</p>	<p>It is agreed with the observation. Instructions have been given to take action in a correct manner.</p>
<p>(ii) A adequate time had not been given to bidders for preparing bidding documents in obtaining tables and chairs on hire basis for the election.</p>	<p>Action should be taken in terms of Guideline 6.2.2 of the Procurement Guidelines.</p>	<p>It had been indicated that action cannot be taken in terms of Guideline 6.2.2 of the Procurement Guidelines in a statutory purpose. Instructions have been given to take action in a correct manner.</p>

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| <p>(iii) In terms of the letter of awarding bids for the construction of temporary huts on the main counting centre premises for counting votes in the District of Gampaha, an agreement had not been entered into for the said purpose.</p> | <p>In terms of the Letter of awarding bids, an agreement should be entered into in that connection.</p>  | <p>It is agreed with the observation. Instructions have been given to take action accurately.</p> |
| <p>(iv) In repair of buildings for the election, the approval had not been obtained from the Head Office for the original estimate relating to the said purpose.</p>   | <p>In terms of paragraph 1 of the internal circular No.S/7 (1) of 21 November 2017 of the Commission, the original estimate for repair of buildings should be submitted for approval of the Head office.</p> | <p>It is agreed with the observation. Instructions have been given to take action accurately.</p> |

**Kandy District Elections Office**

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| <p>(v) A proper agreement had not been entered into in procurement activities carried out relating to the renovation of Ranabima Royal College and laying concrete to a part of the Hector Kobbekaduwa Road located near the Ranabima Royal College and procurement files had not been maintained in a proper manner.</p>                      | <p>A proper agreement should be entered into in terms of Guideline 8.9 of the Procurement Guidelines.</p>         | <p>Files could not be properly maintained due to busy schedule of officers. Instructions have been given to take action accurately.</p> |
| <p>(vi) Information on matters agreed with the contractor in the procurement process carried out relating to laying concrete to a part of the Hector Kobbekaduwa Road located near the Ranabima Royal College was not available in files and a Memorandum of Understanding as well had not been signed in terms of Guideline 7.12.4 of the</p> | <p>A Memorandum of Understanding should be signed in terms of Guideline 7.12.4 of the Procurement Guidelines.</p> | <p>It is agreed with the observation. Instructions have been given to take action accurately.</p>                                       |

- Procurement Guidelines.
- (vii) A adequate time had not been given to bidders for submitting bids under the Shopping Method for the purpose of repair of the lavatory system and water pipe system in a school and a Memorandum of Understanding as well had not been signed regarding matters agreed with the contractor. Action should be taken in terms of Guideline 6.2.2 of the Procurement Guidelines It is agreed with the observation. Instructions have been given to take action accurately.
- (viii) All renovating activities of the corridor of the first floor of the Kandy District Secretariat had not been carried out and liquidated damages had not been recovered as per the contract agreement for painting walls. Liquidated damages should be recovered as per the contract agreement. In case of recovery of liquidated damaged as per the agreement, action is taken to recover them carefully. Instructions have been given to take action accurately.
- (ix) The Colombo District Elections Office had not entered into an agreement with suppliers selected for supplying food for officers who participate in election duties. In terms of paragraph 2.8.11 of the Internal Circular No.LAE/2018/42 of 27 January 2018, an agreement should be entered into with suppliers selected for supplying food. It is agreed with the observation. Instructions have been given to take action accurately.
- (x) Quotations had been called for from 06 institutions on 25 January 2018 for the purchase of 55 Tabs for use in the Local Authorities Election held on 10 February 2018 by the Election Commission. However, in terms of Guideline 6.2 of the Procurement Guidelines, a adequate time had not been given to bidders for preparation of bids. In terms of Guideline 6.2 (c) of the Procurement Guidelines, the bidding period shall be reasonably adequate to prepare the bids. It is agreed with the observation. Instructions have been given to take action accurately.

### 3.9 Assets Management

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The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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(a) Sixty four out of 800 rechargeable bulbs purchased for the use of Elections Office in the District of Kandy on election day, had been stored without issuing to the centres for issuing of ballot boxes.	In terms of Financial Regulation 762, excessive stocks should not be stored.	Those purchases had been made for urgent requirements and on the recommendations of the Electricity Board. Action will be taken to rectify in the year 2019.
(b) Iron shelves purchased at a cost of Rs.437,000 on 29 December 2012 for the use of Elections Office in the District of Colombo had remained idle for a period of 08 months in the stores of the Head Office without handing over to the said Office.	In terms of Guideline 1.2.1 (a) of the Procurement Guidelines, procurement process should ensure the timeliness.	Those shelves had been kept in the stores of the Head Office until the said office is shifted to a new building due to inadequate space of the Elections Office in the District of Colombo. Action will be taken to rectify in the year 2019.

### 3.10 Management Weaknesses

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The following observations are made.

<b>Audit Observation</b>	<b>Recommendation</b>	<b>Comments of the Chief Accounting Officer</b>
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(a) The sub-impressts amounting to Rs.20,000 issued to the Colombo District Transport Committee relating to the Local Authorities Election – 2018, had not been obtained by the said Committee and the said amount had been retained in the Commission for a period of 04 months without	Issuance and settlement of advances should be properly controlled through a proper internal control system.	It is agreed with the observation. Instructions have been given to avoid such activities.



banking.

(b) Eight months had elapsed for obtaining the recommendation of the Disposal Committee alone for 02 motor vehicles identified as disposables in the year 2017 by the Commission.

The vehicle disposal process should be performed once in every year in terms of the Appendix 12 of the Finance Circular No.02/2015 of 10 July 2015. In that process, the details of the vehicles identified to be disposed should be submitted before 31 March of the relevant year and the details on the completion of the disposal process should be submitted before 30 June of the relevant year with duly filled formats.

Participation of officers of the Disposal Committee in awareness and training programmes conducted out of the district, busy schedule of officers due to Local Authorities Election -2018 and failure in calling for an expert in technology, have been the reasons for the said delay.

Action will be taken to rectify in the year 2019.

#### 4. Achieving Sustainable Development Goals

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The following observation is made.

##### **Audit Observation**

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Activities for all District Offices relating to the year 2018 had been included in the Strategic Plan prepared by the Election Commission for achieving sustainable development goals. However, it was observed that several activities had not been carried out by the District Offices in Gampaha and Kandy in the year under review.

##### **Recommendation**

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Action should be taken as planned.

##### **Comments of the Chief Accounting Officer**

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It has been indicated that action will be taken to carry out those activities in the year 2019.