

Northern Provincial Council - Year 2020

1. Financial Statements

1.1 Qualified Audit Opinion

The audit of the financial statements of the Northern Provincial Council for the year ended 31 December 2020 comprising the statement of financial position as at 31 December 2020 and the statement of financial performance and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, was carried out under my direction in pursuance of provisions in Article 154(3) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 23 (1) of the Provincial Council Act, No.42 of 1987 and provisions of the National Audit Act No. 19 of 2018. The summary report in terms of Section 23(2) of the Provincial Council Act and provisions in Sub-section 11 (1) of the National Audit Act No. 19 of 2018 was issued on 08 February 2022 and the Detailed Management Audit Report in terms of Section 11 (2) of the National Audit Act No.19 of 2018 was issued on 15 February 2022. This report is submitted to Parliament in accordance with Article 154 (6) of the Constitution and Sub-section 10 (1) of the National Audit Act and a copy of the report is submitted to the Governor for submission to the Provincial Council in accordance with Section 23 (2) of the Provincial Councils Act No. 42 of 1987.

In my opinion, except for the effects of the matters described in the basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Northern Provincial Council as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Audit Opinion

(a) Accounting Deficiencies

	Audit Observation	Comments of the Chief Accounting Officer	Recommendation
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(i)	The Non-Current Assets balance in the Financial Statement as at 01 January 2020 had been stated as Rs.558,375,684 less than the balances shown in those assets as at that date.	The necessary facilities had not been provided by the SIGASS computer programme to capitalize the assets.	An agreement must be reached with the responsible parties on the procedures required for proper accounting.

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| (ii) | According to the Financial Performance Statement, the value of the non-current assets listed in the Financial Statement had been understated by Rs.462,245,370 due to non-capitalization of the cost of rehabilitation and upgrade of capital assets in the Statement of Non-current Assets during the year under review. | The necessary facilities had not been provided by the SIGASS computer programme to capitalize the assets. | An agreement must be reached with the responsible parties on the procedures required for proper accounting. |
| (iii) | 06 land plots area of 1.337 hectares valued at Rs.97.60 million and 08 vehicles valued at Rs.11.13 million owned by the Department of Local Government had not been included in the ACA-6 Non-current Asset Statement. As a result, the total value of non-current assets of Rs.108.73 million was understated in the financial statements. | Steps had been taken to adjust this in the accounts of the next year. | Assets must be properly accounted. |
| (iv) | The total liabilities amounting to Rs.26,242,138 had not been included in the Statement of Liabilities and Commitments which submitted with the financial statements. After that these liabilities were paid during the following year in accordance with paragraph 4.11 of the Public Accounts Guideline No. 05/2020. | Some payments which made after the financial year could not be recorded as liabilities. | All liabilities should be properly recorded. |

<p>(v) The damages worth of Rs.10,037,053 which was not re-imbursed by the insurance companies regarding the accidents on 13 vehicles belonging to 03 Provincial Departments had not been disclosed in notes (i) and (ii) submitted with the financial statements.</p>	<p>Steps will be taken to rectify such omissions in the future.</p>	<p>Losses and damages should be properly disclosed in the financial statements.</p>
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(b) Lack of evidences for Audit

<p>The Provincial Department of Indigenous Medicine had paid Rs.10,811,316 for the food item without any confirmation from the supplier or any other party.</p>	<p>Steps will be taken to rectify such errors in the future.</p>	<p>The adequacy of confirmed evidence should be considered before making a payment.</p>
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I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuS). 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 qualified opinion.

1.3 Responsibilities of the Management for the Financial Statements

The management is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility for the financial reporting process of the Provincial Council is borne by the management of the respective institutions including the Provincial Treasury.

As per Sub section 16(1) of the National Audit Act, No.19 of 2018, the Northern Provincial Council is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

1.4 Auditor's Responsibilities for the Audit of the 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 and its materiality depends on the influence on economic decisions taken by users 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:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit 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.
- Intentional omission or override of internal controls may lead to a fraud.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Provincial Council's internal control.
- Evaluate the 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.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.5 Comments on the Financial Statements

1.5.1 Head 410 - Ministry of Finance and Planning, Law and Order, Land, Power, Housing and Construction, Tourism and Local Government

The Ministry of Finance, Planning and Local Government has identified that organic fertilizer production and sanitary land reclamation development as the Sustainable Development Goals and the indicators for achieving these target were the number of reforms in the organic fertilizer plant, the amount of organic waste collection, the amount of kilograms of organic fertilizer produced, etc. The level of achievement was shown as 75 to 100 per cent during the year under review. The following observations were made in this connection.

	Audit Observation	Comment of the Chief Accounting Officer	Recommendation
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(a)	The Organic Fertilizer Processing Center in Umailpuram constructed by the Kilinochchi, Karachchi Pradeshiya Sabha at a cost of Rs.3,167,940 has been idle for 3 years.	Necessary proposals had been submitted to the District Secretary for the effective use of this centre.	Steps should be taken to use the all unused assets immediately.
(b)	A proper method to dispose the waste has not been identified so far in the Jaffna District which has 17 Local Government Institutions.	A site of dispose the waste had been identified and this is to be implemented after receiving the provisions.	Immediate action should be taken by giving priority for such projects.
(c)	There was no system to segregate the waste which bring by the local authorities to sites of the waste disposal.	Necessary instructions had been given to the local authorities who are not functioning properly.	Follow-up actions should be done to ensure that those functions are performed properly.
(d)	Out of the 34 local authorities established in the province, 27 authorities had not taken steps to process organic fertilizer using garbage.	Steps will be taken to accomplish these tasks after receiving sufficient funds.	Priority should be given to such activities.

1.5.2 Head 412 - Ministry of Education, Cultural Affairs, Sports and Youth Affairs

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
The Provincial Ministry of Education had paid Rs.1,260,000 as building rent from 2012 to 2020 without obtaining approval of the Committee prescribed by Provincial Financial Rules No. 420.1 (viii)	This was approved by the Hon. Governor.	Actions should be taken to comply with provincial financial regulations.

1.5.3 Head 420 – Chief Secretary

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) According to Provincial Financial Rules 219, ad-hoc sub-imprest should be settled as soon as the work is completed. Nevertheless, it had taken time ranged from 07 days to 322 days to settle the relevant ad-hoc sub-imprest of Rs.12,735,514 issued on 250 occasions.	The Covid-19 pandemic was the cause of these delays.	Prompt action should be taken against delays in the settlement of advances.
(b) According to Circular No. 02/2018 dated 24 January 2018, Some departments and agencies which established under the Northern Provincial Council had not maintained performance appraisal reports for their staff and steps had not been taken to enter into annual performance agreements. And Human Development Plan had not been prepared to identify competency gaps.	Necessary steps will be taken for this.	The relevant circular instructions should be followed.
(c) Three non-special grade officers had been appointed for the post of special Grades approved by the Department of Management Services with effect from 30 June 2008 such as the Secretary to the Ministry of Provincial Public Administration Cooperatives and Local Government and Secretary to the Provincial Public Service Commission and Deputy Chief Secretary (Planning) Special Grade approved with effect from 01 January 2013. Further, they had been overpaid by a sum of	The Line Ministry had been informed for the necessary instructions in this regard.	Such issues must be resolved without delay.

Rs.2,192,191 as salaries and allowances up to December 2020 from the date of appointment to that grade due to payment of salary entitled to the special grade.

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| (d) | During the year under review, only a sum of Rs.690,149,699 had been spent for provincial development and the total overhead cost incurred for carrying out such development activities was Rs.28,710,619,161. Thus, the amount spent on provincial development was as low as 2.4 per cent of the total expenditure. | About 1/3 of the total capital expenditure was spent on provincial development. | More attention should be paid to provincial development while controlling recurrent expenditure as much as possible. |
| (e) | When considering the performance of foreign aid projects, 76 per cent of the Northern Road Connectivity Project (NRCP) or Rs.63 million and Jaffna - Kilinochchi Water Supply and Sanitation Project (JKWSSP) 96 per cent or Rs.81 million had not been spent by the Provincial Council during the year under review. | The Covid-19 pandemic, as well as the lack of time to complete tasks, had led to saved funds. | Priority must be identified and performed the tasks. |
| (f) | 1934 were vacant and 106 were excess out of the approved Cadre of 8714. | Action will be taken to fill the vacancies under annual transfers and the action will be taken regarding the excess in the Cadre review conducted by the Management Services Department. | Filling the vacancies and attaching excess staff should be done effectively. |
| (g) | 53 out of 106 audit queries issued by the Provincial Internal Audit Unit to the institutions under the Northern Provincial Council during the year under review had not been given the answers. | Answers were given for all audit queries. | Internal audit queries should be answered promptly. |
| (h) | Although Rs.114,715,921 had been incurred for the construction of the Northern Provincial Management Development Training Unit office building, the action had not been taken to take possession of the land on which the building is situated. | Actions are being taken to acquire the possession. | The possession should be acquired immediately. |

1.5.4 Head 421 - Provincial Treasury

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) According to the Northern Province Financial Circular No. PF / AP / 02/2020 dated 01 December 2020, the forms ACA 2 (a), ACA 2 (a) (i), ACA 2 (a) (ii), ACA 2 (a) (iii) and ACA 2 (a) (vi) to be prepared by the Provincial Treasury had not been submitted with the financial statements.	Action will be taken to rectify this during the next financial year.	Action should be taken in accordance with the circular instructions.
(b) A loan balance of Rs.5,328,657 due from 55 officers who transferred to the government institutions outside the Northern Provincial Council after employed in 03 provincial departments had been in arrears since last year.	Actions are being taken to recover these loan balances.	The loan balances should be recovered without any delay.
(c) It had been entered into the liabilities more than the amount of Rs.72,925,424 in respect of provisions remain saved in 13 Expenditure Codes as at 31 December of the year under review.	Adequate allocations could not be made due to non-receipt of expected revenue.	The tasks should be performed after identifying the priority.
(d) Although the estimations had been made for 05 Revenue Codes, the undeceived revenue was Rs.250,278,715. It was represented 36 per cent of the estimated revenue. However, a sum of Rs.13,114,271 had been received more than the estimated revenue for 03 Revenue Codes and it was an 82 per cent increase in estimated revenue.	Steps will be taken to prepare accurate estimates in the future.	Estimates should be prepared correctly.
(e) Adequate steps had not been taken to recover the loan balance of Rs.2,781,384 from 39 officers who employed in 06 Provincial Departments and subsequently did not report for duty, deceased, retired and were dismissed.	Steps had been taken to recover arrears from the pensions of retired officers and action will be taken to recover the remaining balances.	Actions will be taken to recover the remaining balances.

1.5.5 Head 425 - Provincial Revenue Department

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
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The Provincial Council had collected a sum of Rs.82,046,665 of stamp duty from more than two years. All the revenue collected was credited to the revenue of the Provincial Council due to failure of the Provincial Council to ascertain which local authorities are the owners of the collected stamp duty and due to the non-receipt of requests from the respective local government authorities.	The money had to be credited to the revenue as it couldn't be identified the Local Authority that paid the Stamp Duty.	A system should be developed to clearly identify the local authorities.

1.5.6 Head 450 – Department of Health

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
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(a) According to the Provincial Financial Rules 76, the Register of Losses had not been maintained in any of the offices of the Regional Director of Health Services and the Register of Losses had not been updated by the Department of Health Services.	Necessary instructions had been given to maintaining the Register of Losses.	It should be complied with the provincial Financial Regulations
(b) The Provincial Health Department had overpaid Rs.1,643,018 of overtime to 10 officers during the year under review.	Part of this amount had been charged and the balance is being charged.	Arrears should be recovered promptly.
(c) The Poonakary Medical Officer of Health was involved in an accident In April 2018 while driving a government-owned cab worth Rs.9,000,000 for personal use and it was completely destroyed. As stated in the draft charge sheet submitted after conducting a preliminary investigation into the motor vehicle accident in May 2018, disciplinary action had not been taken to date on the report on unauthorized use of vehicles, accompanied by private parties and speed driving and causing extensive damage to state property.	The final investigation report is not yet to be received.	The Charge Sheets should be handed over and a formal disciplinary inquiry should be held immediately.

- (d) Out of the Approved Cadre in the Northern Province hospitals, 26 per cent of doctors and 18 per cent of nurses had been vacant. Activities are carried out by the Central Government Ministry of Health. These essential vacancies should be filled immediately.

1.5.7 Head – 431 – Department of Irrigation

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>(a) The Jaffna - Kilinochchi Water Supply and Sanitation Project had constructed 14 metal spill gates and 02 sluice gates for the excess drainage of the Iranamadu Reservoir at a cost of Rs.400,280,744. It was not possible to assess their functionality due to the inability to release sufficient water capacity to the gates. However, the entire amount for the work was paid to the contractor without consideration about it. Later, after receiving sufficient water capacity, the gates were inspected and the necessary defects were rectified. Although the contractor should bear the cost of refurbishment amounting to Rs.11,389,680, the Provincial Council had taken steps to pay the amount from the Provincial Specific Development Fund as an expenditure.</p>	<p>Necessary inspections could not be carried out due to non-availability of proper water capacity till the end of the Contractor's relevant Retention Period. Therefore, these repairs had to be done by the Department.</p>	<p>It should take necessary action to find out the reasons for not extending the warranty period until the relevant inspections are completed.</p>
<p>(b) The Thiruvaiyaru Etru water supply structure was renovated at a cost of Rs.343 million by Jaffna - Kilinochchi Water Supply and Sanitation Project and handed over to the Provincial Irrigation Department. The objective of this project was to divert water from the Iranamadu Reservoir to the Thiruvaiyaru irrigation lands. However, the Provincial Irrigation Department had to remove some of the construction work and install a new regulator as the project had not fully achieved its intended purpose. The cost of Rs.1,166,350 incurred on this had become an uneconomic expenses as no feasibility study had been carried out on the possibility of uninterrupted drainage to the relevant irrigation lands.</p>	<p>This was due to the unauthorized usage of water by the landowners on both sides of the waterway by removing the water barriers. Later the wooden gates used for the water barriers were removed and the metal gates were installed. It was informed you that at present the water is flowing to the ultimate farming lands.</p>	<p>Proper feasibility study should be done before performing the tasks.</p>

1.5.8 Head 470 - Department of Local Government

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) Out of the loans issued by the Local Government Department in 2012 at the expense of the Northern Provincial Council funds for the damage caused to 30 shops in the Mannar Municipal Council, only Rs.304,000 had been settled in the year under review as against the balance of Rs.3,584,000 as at 31 December 2019.	Legal action is being taken in this regard.	Action should be taken immediately to recover the loans.
(b) Three markets, an organic fertilizer center, a nature park and a bird park had been constructed by 02 Local Government Authorities at a cost of Rs.25,792,086 are being idle for 3 to 4 years.	Necessary steps have been taken to utilize these assets.	Assets should be utilized effectively.

1.5.9 Head 432 - Provincial Road Development Department

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
(a) In accordance with Guideline 4.2.3 of the Government Procurement Guidelines and its 31 Supplement, the Northern Provincial Road Development Department had given the opportunity to bid for 18 programs worth Rs.78,530,000 for a period of only 7 to 12 days without considering the minimum 14 days requirement for bidding.	This was due to the Covid-19 pandemic.	Action should be taken in accordance with the Government Procurement Guidelines.
(b) According to the guideline 5.3.10 of the Government Procurement Guideline, bid validity period of 10 contracts totalling Rs.66 million should have being 77 days, 18 contracts totalling to Rs.56 million should have being 63 days and 12 contracts totalling Rs.14 million should have being	This department had acted in accordance with an internal decision taken in 2015.	Action should be taken in accordance with Government procurement guidelines.

49 days respectively had been limited to 42 days each for all bids by the Jaffna Chief Engineer Office, in Northern Provincial.

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| <p>(c) According to the Paragraph 30 of Section 01 Schedule ICTAD/ SBD/03, the agreements should be signed within 28 days from the date of notification for selected bidders, the Provincial Road Development Department had signed agreements for 09 works worth Rs.20,835,000 after a delay of 48 to 84 days.</p> | <p>This was resulted due to the Covid-19 pandemic.</p> | <p>Action should be taken in accordance with agreed terms.</p> |
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1.5.10 Head 441 - Department of Probation, Child Care and Social Services

----- Audit Observation -----	Comment of the Chief Accounting Officer -----	Recommendation -----
<p>The following observations are made regarding the provision of food to the Kaithadi Government Home for the Elders by the Department of Social Services of the Northern Province</p> <p>(a) According to the agreement entered into with the selected bidder, The Provincial Council had incurred a loss of Rs.200,070 during the year under review due to payments were made on higher prices than the agreed prices.</p> <p>(b) In this procurement, various bidders offered lower prices for certain items. However, due to the selection of the lowest bidder by the Procurement Committee taking into account only the total value of the total bid submitted by the bidders, a loss of Rs.2,655,746 was incurred to the Provincial Council funds during the year under review.</p> <p>(c) Bids submitted by a bidder for eight items ranged from 46 per cent to 98 per cent are below the market price. As this is a unrealistic situation, clarification should have been obtained from the relevant bidder as per Guideline 7.9.11 of the</p>	<p>A committee has been appointed to investigate the matter.</p>	<p>Necessary future steps should be taken after completing the investigations expeditiously.</p>

Procurement Guidelines. However, the bidder who offered the questionable price was offered the procurement without any consideration.

1.5.11 Head 460 – Department of Education

----- Audit Observation -----	----- Comment of the Chief Accounting Officer -----	----- Recommendation -----
(a) The disciplinary action for dismissal of 255 teachers who did not report for duty in 12 zones under the Provincial Department of Education had not been taken without delay as per Section 7.1 of Chapter V of the Establishments Code of the Democratic Socialist Republic of Sri Lanka. That delay was ranged from 1 month to 6 ½ years.	The delay was due to difficulty in communicating with the teachers concerned.	Action should be taken in accordance with the provisions of the Establishments Code.
(b) Although there has been a delay from 4 to 32 years after the end of the period for permanent the posts of 13 teachers performing duties under the Vavuniya South Zonal Education Office, necessary action had not been taken to permanent in the posts as per the Chapter VIII of the Code of Northern Province Public Service Procedures and Rules, of the Democratic Socialist Republic of Sri Lanka No. 1817/30 dated 03 July 2013.	Necessary steps are being taken to permanent in the posts.	Necessary action should be taken without delay.
(c) Contrary to Section IV of paragraph 02 of the Ministry of Public Administration and Management Circular No. 09/2009 dated 16 April 2009, Holiday Payments of Rs.90,710 were paid to two officers of the Vavuniya South Zonal Education Office who did not confirm their attendance by fingerprint.	Attendance was confirmed and payment was made according to the attendance register.	Recovery as it was not legal.
(d) Contrary to paragraph 3.4 (II) of the Ministry of Education Circular No. 2007/20 dated 13 December 2007, 31 teachers who working in 07 Zonal Educational areas have being temporarily attached to a school adjoin to their permanent residence for a period of 01 to 06 years.	Such situations will be handled carefully in the future.	Temporary transfers should not be made.

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| (e) | Contrary to paragraph 3.2 of the Ministry of Education Circular No. 2007/20 dated 13 December 2007, 490 teachers from 12 education zones have been working in the same school for 8 to 32 years without transfer. | Necessary instructions for this had been given to the relevant officers. | Transfers should be made in a timely manner. |
| (f) | Two officers of the Vavuniya North Zonal Education Office had fraudulently obtained Rs.10,557,045 teacher salaries from 2013 to 2019 and the salary of the teachers who had obtained fraudulently during the year under review was Rs.11,448,400. | A sum of Rs.1.5 million was charged and legal action is being taken against the arrears. | Arrears should be recovered immediately. |
| (g) | There were 1609 vacancies for teachers, 182 vacancies for principals and a surplus of 30 Deputy Principals in schools under the Provincial Department of Education. | Necessary actions are being taken in this regard. | Steps should be taken to fill the vacancies as required and to effectively deploy surplus officers. |

1.5.12 Head 851 - Department of Land Administration

----- Audit Observation -----	Comment of the Chief Accounting Officer -----	Recommendation -----	
(a)	The action had not been taken to recover the total tax amounting to Rs.13,245,047 that should be received from lease lands in the Vavunia area owned by the Land Commissioner's Department in Northern Province as per Paragraph 07 of the Land Commissioner's Department Circular No. 96/05 dated 01 August 1996. The delay in the collection of those taxes ranged from 05 to 27 years.	Relevant Divisional Secretaries were informed to take necessary steps in this regard.	Action should be taken immediately as per the instructions of the Circular and tax arrears should be collected.
(b)	Although 366 out of 3403 land issues identified by the Provincial Land Commissioner's Office in 46 Grama Niladhari Divisions in the Northern Province have been resolved during the last year, nevertheless only 108 issues were resolved during the year under review.	There is a delay because other Government Departments have to be contacted for this.	This is a sensitive issue and should be prioritized and acted on accordingly.

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| <p>(c) Although provided for the purpose of residence, later, the land was established as a shopping complex with about 100 shops in the Karachchi Divisional Secretariat in Kilinochchi. According to the Circulars of the Commissioner General of Lands No.2017/01 dated 04 July 2017, adequate steps had not been taken to collect the tax revenue by entering into agreements with the shopkeepers.</p> | <p>Although applications had been submitted to the property owners for this purpose, only 07 of them had completed and submitted their applications.</p> | <p>Action should be taken to enter into agreements immediately by following the circular instructions to collect the relevant tax revenue.</p> |
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1.5.13 Head 853 – Deputy Chief Secretary (Engineering)

Audit Observation	Comment of the Chief Accounting Officer	Recommendation
<p>The supplier selected for vehicle service by 04 Provincial Departments and 02 Ministries during the year under review had offered different prices for servicing the same type of vehicles during the same period. Although the Northern Provincial Mechanical Engineer was the Chairman of all the Technical Evaluation Committees related to the Procurement of Vehicle Service in all these Institutions, he had not made any assessment of these different price offers.</p>	<p>A decision made on behalf of one institution cannot be applied to another. Also, such decisions had to be made because of the different members in the technical evaluation committees.</p>	<p>An investigation should be conducted in this regard.</p>

1.5.14 Road Passenger Transport Authority

----- Audit Observation -----	Comment of the Chief Accounting Officer -----	Recommendation -----
<p>According to the Status Report on Sectorial Achievement issued by the Northern Province Ministry of Finance and Planning, The following programs prioritized by the Northern Provincial Road Passenger Transport Authority have not yet been completed.</p> <ul style="list-style-type: none">(i) Implementation of the interprovincial seat reservation system.(ii) Establishment of systems for regularization of school transport services and three wheeler services.(iii) Implementation of the Private Bus Monitoring System (GPS System) program of the Northern Province Transport Service.	<p>Objectives (i) and (iii) could not be achieved due to non-recruitment of required staff due to the Covid pandemic. Objective (ii) could not be fulfilled due to inability to legislate as required.</p>	<p>These goals, which are determined to be achieved, must be achieved without delay.</p>