ANNUAL PERFORMANCE & ACCOUNTS REPORT

2024

HEAD - 269

DISTRICT SECRETARIAT, BATTICALOA

Annual Performance & Accounts Report – 2024

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Chapter 01 Institutional Profile and Executive Summary

1.1 Introduction

Message from District Secretary, Batticaloa

It is with great pride that I present to you the Annual Performance Report of the District Secretariat Batticaloa for the year 2024. This report provides a comprehensive overview of the key initiatives, projects, and outcomes achieved in Batticaloa, highlighting the collective efforts of our officers, local authorities, and communities in driving socio-economic development across the district.

In the early part of 2024, the policies were focused on **economic stabilization**, **fiscal discipline**, and **sustainable growth**, with an emphasis on **debt restructuring**, **infrastructure development**, and fostering a **green economy**. These policies laid a strong foundation for growth and development, and efforts were made to improve public services, strengthen infrastructure, and promote environmental sustainability, while addressing the challenges posed by the economic crisis of the previous year.

After the election of the new government in September 2024, the national policies shifted towards **people-centered development** and **social justice**, with an emphasis on **inclusive growth** and the **empowerment of local economies**. The new policies have focused on strengthening **decentralized governance**, promoting **community-driven development**, and ensuring that the benefits of growth are shared equitably across all segments of society, especially marginalized and vulnerable communities. With this renewed focus, we have prioritized enhancing **social welfare programs**, promoting **sustainable agriculture**, and supporting **local industries** to create sustainable livelihoods for the people of Batticaloa.

Throughout the year, Batticaloa has made significant strides in various sectors, including **education**, **healthcare**, and **environmental sustainability**. Key projects aimed at improving the quality of life for our citizens have been implemented, particularly those that promote **green development** and **climate-resilient infrastructure**. Our continued focus on **renewable energy**, **eco-friendly agriculture**, and **social welfare** has been central to ensuring that all communities in the district benefit from inclusive and sustainable growth.

I would like to express my sincere appreciation to the political leadership of the government for their continued support in advancing the development agenda of the district. I also extend my heartfelt gratitude to the officers at the District Secretariat, Divisional Secretaries, and heads of Local Departments for their tireless efforts in successfully implementing the socio-economic development programs for the betterment of our district.

As we move forward, we remain committed to the new vision set forth by the government and will continue working together to ensure that Batticaloa remains a vibrant and prosperous district, contributing meaningfully to the nation's development goals.

Mrs.J.J.Muraleetharan,
District Secretary / Government Agent,
District Secretariat,
Batticaloa.

HISTORICAL IMPORTANCE OF THE DISTRICT

The name of this District was obtained from the name of Batticaloa Town and it was called as Pullianthivu from the beginning. The meaning of Batticaloa is muddy Land (Wet Land).

The extent of this District is 2,854 square kilometter in 130 km from the east coast, and from south to north Thuraineelavanai to Verugal Oya.

While speaking about Batticaloa Dr. C.A. Kirigan Bak Sargent says that the land Pulianthivu in Batticaloa is situated 4 km from the sea in the central part. It is divided by east and west water from the main land. This is the Batticaloa Inland. This District is great of significance and most of areas are wet lands. It is very high by feet and surrounded by paddy field of 10 miles. In addition, a Bungalow was constructed for the former AGA Mr. Pone in the Pone Island which was not famous at that time.

It was believed that several sweet music is heard from the depth of the lagoon in front of the Fort of Dutch. This sound is heard on Poya Days and when there is no wind. In addition to, Batticaloa is called as “Meenpadum Thennadu” which contains wild area where may receive natural honey.

Batticaloa was seized by Portuguese in 1622 and it was held in the hand of Dutch in 1639 and in 1796 by British English.

Batticaloa was constructed as the main Department of the G.A. in 1870 and prior to this Department of Trincomalee. Mr. A.W.T. Morris was appointed as the first Government Agent of Batticaloa.

NATURAL RESOURCES OF THE DISTRICT

- It is a coastal marine resource by the local district is the main natural resource. In a district with 14 Divisional Secretariats, 76 Grama Niladhari divisions of 08 Divisional Secretariats are located along the coastal area and its length is about 130 km. In this zone, the main livelihood of people living in the fishing industry is one of the brackish water.

- It seems long lagoon length about 229.19 square km with river from Thuraineelavanai to Valaichchenai as claim its name in this District and it is 8.70% of the total land in the District. Freshwater fishing in the adjoining areas is more than the number of people in employment. It can be observed that the People who are involving fishing near the lagoon areas and the rural People who are in Thuraineelavanai, Kaluthavalai and Kurukkalmadam engaging in paddy cultivation.

- It was seen as a harbor city in ancient time, and can observe the Crain which was used that time in the lagoon side of the Gandhi Park, Batticaloa Town.

- A non-tidal water of the coastal area is popular Pasikkudah. It is found in Sri Lanka has attracted domestic and foreign tourists and is a major tourist site.

- Paddy, one of the main income sectors of the district in the western part of the district is conducive for alluvial soil volume. It is the district's food self-contained, rice production is one of the main districts likely not exists in the Set Main professions of the people of the district are farming, Agriculture and fisheries.

1.2 Mission, Vision, Objectives of the District Secretariat

Vision

"To be a leading public service institution in Sri lanka"

Mission

"Providing the efficient public service by implementing government policies through sustainable development process with the coordination of all sectors and the people participation, for the well-being of the people of Batticaloa District"

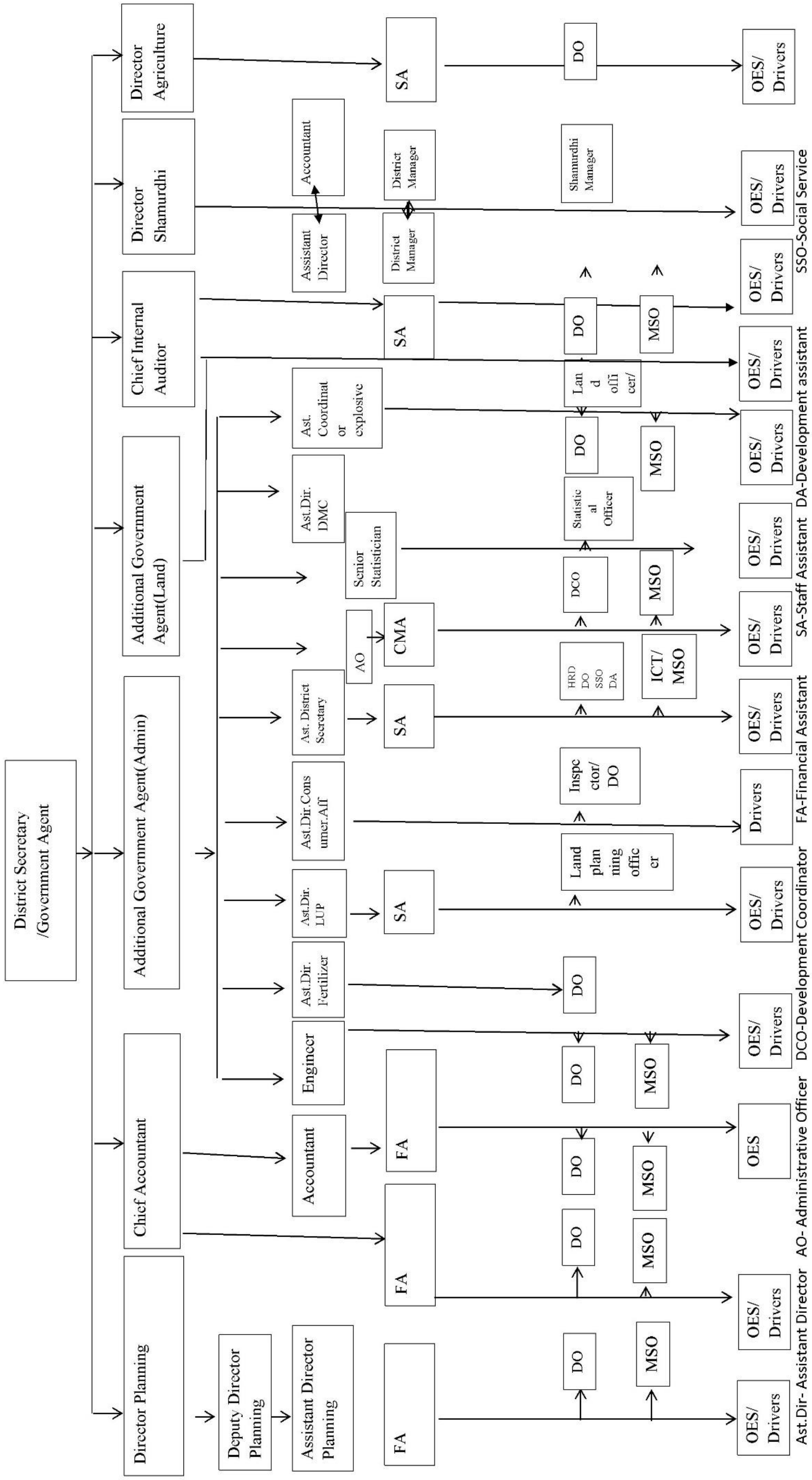
Objectives

- To ensure the effective implementation of the government policies
- To establish transparent, Impartial and accountable in public service
- To promote and protect socio economic cultural values.
- To enhance the quality of service delivery of the Financial Management and Administration System
- To develop and support economic development activities for uplifting the lifestyles of people with the focus on affordable and equitable access.
- To improve productivity of the service through modern information technology and innovation.
- To develop managing natural resource & sustainable agricultural measure
- To ensure the preplanning activities to manage the risk and disasters.
- To coordinate the election activities
- To assist to public to secure their rights by registration of such as marriage birth and death registration and movable and immovable properties registration

1.3 Key Function of District Secretariat

1. Organizing and conducting the national programmes on the district.
2. Overall coordination and management of district administration.
3. Implementing and monitoring of development programmes in the district.
4. Conduct the Elections and all other work related to Elections.
5. Firearm and explosive license related work.
6. Preparation and Implementation of short -term, medium -term district development plan.
7. Implementation of poverty alleviation programmes such as Samurdhi.
8. Development of Sports, Cultural activities.
9. Protect consumer rights through market investigation raids and consumer empowerment
10. Facilitating to attract investment opportunities in the district
11. Implementing and coordinating the disaster management Activities in the District.
12. To assist to public to secure their rights by registration of such as marriage birth and death registration and movable and immovable properties registration

1.4 ORGANIZATIONAL STRUCTURE



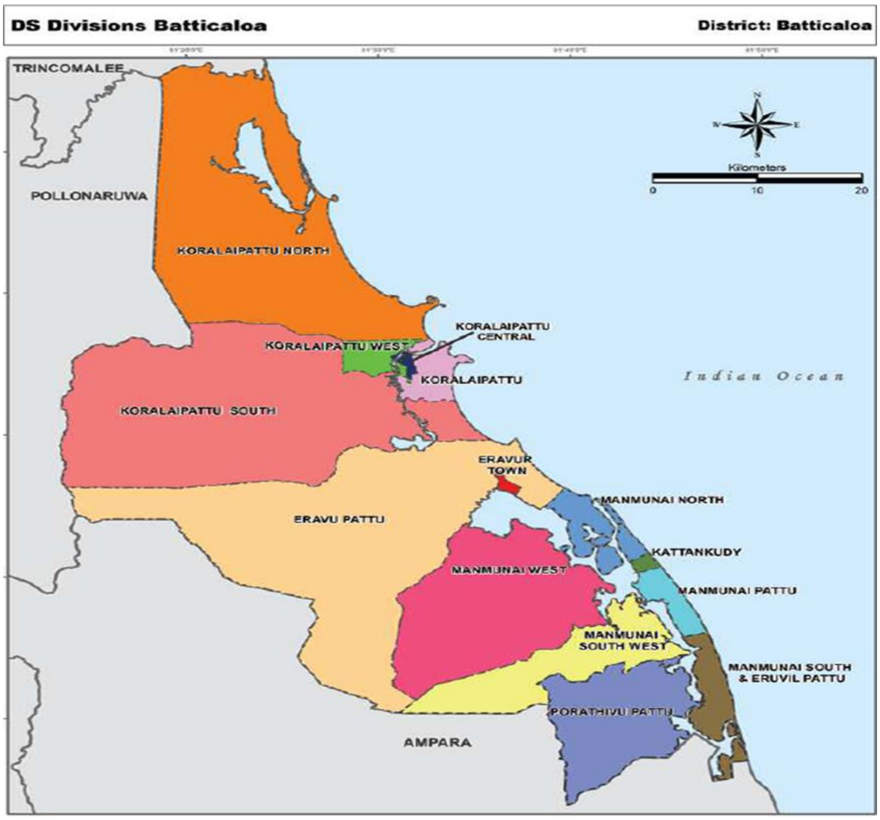
Ast.Dir- Assistant Director AO- Administrative Officer DCO-Development Coordinator FA-Financial Assistant SA-Staff Assistant DA-Development assistant SSO-Social Service Officer

HRD-Human Resources Development Officer DO-Development Officer OES-Office Employee service CMA-Chief Management Officer

1.5 District Secretariat and Attached Institution

No.	Divisional Secretariats	Grama Niladhari Divisions	No. of Villages
1	Kattankudy	18	25
2	EravurPattu	39	204
3	Eravur Town	15	60
4	Manmunai South &EruvilPattu	45	59
5	Manmunai North	48	121
6	Koralaipattu West	8	30
7	Koralaipattu	12	31
8	Manmunai West	24	114
9	Koralaipattu North	16	47
10	ManmunaiPattu	27	51
11	Manmunai South West	24	90
12	PorativuPattu	43	112
13	Koralaipattu South	18	76
14	Koralaipattu Central	8	16
	TOTAL	**345**	**1,036**

ADMINISTRATION MAP



1.6 Funds Coming Under District Secretariat

The Fund has been received though the Government Budget, on appropriation act indicate the Consolidated funds.

1.7 Details of Foreign funds Under District Secretariat

In year 2024, under the foreign funding our District Secretariat spent **Rs. 39,777,036.78** million from World Food Programme through Partnership Secretariat for World Food Cooperation for the implementation of Home Grown School Feeding Programme. Under this project, the school meal programme was strengthen through the expansion of agriculture home gardens and poultry farms at Batticaloa West education zone covering Manmunai South West, Manmunai West and part of Eravurpattu divisional secretariat divisions.

Chapter 02 Progress and the future Outlook

2.1 Special Achievements,

1. Ashwasuma allowance has been provided to 77,033 beneficiaries below the poverty line.

2. Elders Allowance has been provided to 15,302 senior citizens above 70 years of age to im prove livelihood.

3. The process of issuing new ID cards to 657 Ashwasuma beneficiaries who do not have ID cards has been expedited and payment has been made.

4. Appointment of vacant posts of Grama Niladhari Officers and Information and Communication Assistants in Divisional Secretariats.

5. This year 21 training courses have been conducted for government employees. Through this, it was possible to develop the personality of the officers, to change their attitude to wards positive thinking and to develop further knowledge related to office duty.

6. Development of a database to document incidents handled by child rights development officers.

7. Through the District Secretariat SMART SRI LANKA unit, computer training equivalent to NVQ level was imparted to the students seeking professional education who passed the Advance Level examination.

8. This year, Rs. 69,436,160 was spent for the improvement of nutrition for 7,761 students from 258 pre-schools.

9. Nutrition packages were provided to pregnant mothers at a cost of Rs. 347,796,000 under the program to create healthy future generations.

10. Achievement of National Literary Award 13, Royal Drama Award 05 and Royal Dance Award 05 at school and open competition levels for artistes of the district.

11. 4000 disputes related to land, finance and family were resolved in the district. This has saved people's money.

12. Batticaloa District won Gold-03 Silver-01 Bronze-04 medals in the 48th National Sports Festival held this year.

13. Batticaloa District achieved second position based on total points in provincial level competitions.

14. Issued 2021 number of LDO Permits during the year 2024.

15. Permits selected and issued by Kani-kacheri -1623

16. Recovery of lease income relating to long- and short-term leases amounting to Rs. 24,714,517.60

17. Provision made through the President's Special Scheme of Entitlement Scheme – 943

18. Linking villages to cities by constructing roads in rural areas at a cost of Rs 562 million.

19. 206 houses and 50 toilets were constructed for families with more than 2 family members under the UNDP program with an investment of Rs. 25 million.

20. Infrastructural facilities of 11 schools specially building and playground have been set up by spending Rs. 86.8 million.

21. 03 Infrastructural facilities of public markets specially building have been undertaken at a cost of Rs. 44.2 million.

22. 182 sports grounds were reconstructed at a cost of Rs. 423.1 million.

23. Infrastructure for public library was upgraded at a cost of Rs. 36.1 million.

24. 64 concrete roads were constructed at a cost of Rs. 246.41 million.

25. 1,203 schemes were implemented at a cost of Rs. 670.65 million to strengthen civil societies, sports clubs, temples, and community organizations etc.

26. 270 goats have been distributed to suitable beneficiaries to improve their livelihood.

27. 61 Poultry Farms and 28 Agricultural Farms were set up at a cost of Rs. 39.77 million and distributed to the beneficiaries under the HGSF program funded by the World Food Programme.

28. 83 goats were distributed to 20 beneficiaries under Shawpakia Production Village Programme.

29. Action taken to convert Samurthi Banks into on-line system.

30. A profit of Rs 437,771,465.59 million was received from 31 Samurthi Banks during the year 2024.

Challenges

1. A strike by village officials took place during the period of Ashwasuma beneficiary selection
2. Lack of authorization to address technical issues at regional and district level under Ashwasuma Computerization Programme.
3. Due to non-availability of payments to all the beneficiaries who have submitted the Ashwasuma application, more complaints have been received from them.
4. Absence of a well-developed training center in the district to produce skilled officers.
5. Encountering practical problems in distribution of food packages for pregnant women.
6. Indifference of preschool teachers in following the common curriculum for preschool kids.
7. Difficulties in getting a suitable place in school for mediation.
8. Prolonged non-appointment of 08 Sports Officers found vacant by Divisional Secretariat by Provincial Sports Department and non-appointment of suitable officers for 03 vacancies for sports instructor found in the district level.
9. Lack of sports equipment for training
10. There are less or not suitable playground for training the players.
11. Excessive land encroachments
12. Non-cooperation associated with black management. Adequacy of departments
13. Due to availability of allocations in the last quarter of the year, difficulties are faced in implementation of projects in short term.
14. The amount given for construction of 550 square feet house at Rs.1 million under resettlement scheme and 340 square feet house at Rs. 0.6 million is insufficient to complete the construction of the houses.
15. Difficulties in implementation of schemes due to rise in prices.
16. Productivity of the manufacturing sector especially agriculture, livestock, and fisheries sectors are heavily affected by unforeseen natural calamities.
17. Frequent floods have affected livelihoods and infrastructural facilities.
18. Lack of employment and hence lack of income has led to financial setbacks among the affected communities.
19. Lack of proper irrigation facilities for most of the agricultural lands.
20. Inadequate marketing storage facilities and lot of marketing problems have affected the agriculture sector.
21. Limited availability of health services in rural areas.
22. Lack of skilled manpower
23. Delay in fully implementation of on-line system change in Samurthi Banks.

Future goals

1. To improve the livelihood of people living below the poverty line in Batticaloa District through payments for social welfare programs.
2. Filling up the vacancies, creating efficient and not corrupted officials through talent development
3. To provide better public service by addressing physical resource requirements.
4. Prioritize and implement action plans to reduce unemployment among the youth in the district and improve the professional development of the differently abled.
5. To undertake activities to build a healthy socially responsible youth society.
6. Improvement of agricultural infrastructure to increase agricultural production. (Rice, Upland Cultivation, Coconut Cultivation)
7. Introduction of new technologies and provision of infrastructural facilities to increase fish production.
8. Elimination of villages without access to drinking water and electricity.
9. Creation of infrastructural facilities to improve the livelihood of the people.
10. Implementation for women related programs to improve economic development.
11. Implementation of mother - child action plans to create a healthy future generation.
12. Implementation of programs to build a competent and well-rounded student society.
13. Building an eco-friendly socially responsible society.
14. Planning and implementation of programs to maintain artistic and cultural values for our district.
15. Implementation of land usage plan and efficiency of management practices
16. Avoiding disaster by planning and implementing disaster prevention strategies in the district.

District Secretary / Government Agent
District Secretariat.
Batticaloa.

Mrs.J.J.Muraleetharan
Government Agent & District Secretary
Batticaloa

Chapter 03 Overall Financial Performance for the Year Ended 31st December 2024

3.1 Statement of Financial Performance

ACA-F

ACA -F

Statement of Financial Performance
for the period ended 31st December 2024

Department	District Secretariat, Batticaloa
Head	269

Rs.

Restated Budget 2024		Note	Actual 2024	Actual Restated 2023	
-	**Revenue Receipts**				
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**				
-	Treasury Imprests		7,500,195,800	4,745,227,996	ACA-3
-	Deposits		557,261,392	435,714,327	ACA-4
-	Advance Accounts		73,018,731	56,789,751	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**8,130,475,923**	**5,237,732,074**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**8,130,475,923**	**5,237,732,074**	
	Remittance to the Treasury (D)		3,118,763	28,948,281	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		**8,127,357,160**	**5,208,783,793**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
1,682,500,000	Wages, Salaries & Other Employment Benefits	5	1,658,938,843	1,113,297,977	
223,800,000	Other Goods & Services	6	202,424,250	145,731,597	ACA-2(ii)
610,048,920	Subsidies, Grants and Transfers	7	596,455,255	509,462,253	
-	Interest Payments	8	-	-	
	Other Recurrent Expenditure	9	-	-	
2,516,348,920	**Total Recurrent Expenditure (F)**		**2,457,818,349**	**1,768,491,828**	
	Capital Expenditure				
31,000,000	Rehabilitation & Improvement of Capital Assets	10	26,315,788	16,142,272	
199,500,000	Acquisition of Capital Assets	11	199,494,555	253,688,233	
	Capital Transfers	12	-	-	ACA-2(ii)
	Acquisition of Financial Assets	13	-	-	
4,500,000	Capacity Building	14	4,023,439	2,634,732	
	Other Capital Expenditure	15	-	-	
235,000,000	**Total Capital Expenditure (G)**		**229,833,782**	**272,465,238**	
	Deposit Payments		471,664,548	433,872,789	ACA-4
	Advance Payments		123,183,046	46,021,167	ACA-5
	Other Main Ledger Payments				
	Total Main Ledger Expenditure (H)		**594,847,594**	**479,893,956**	
	Total Expenditure I = (F+G+H)		**3,282,499,724**	**2,520,851,021**	
	Balance as at 31st December J=(E-I)		**4,844,857,436**	**2,687,932,772**	
	Balance as per the imprest reconciliation statement		**4,832,328,617**	**2,687,932,772**	ACA-7
-	**Impress Balance as at 31st December 2024**		**12,528,820**	-	ACA-3

3.2 Statement of Financial Position

ACA - P

ACA-P

Statement of Financial Position
As at 31st December 2024

Department	District Secretariat, Batticaloa
Head	269

	Note		Actual 2024 Rs	Actual 2023 Rs
Non Financial Assets				
Property, Plant & Equipment	ACA-6		3,091,277,339	2,865,447,727
Financial Assets				
Advance Accounts	ACA-5/5(a)		186,341,303	136,176,988
Cash & Cash Equivalents	ACA-3		-	-
Total Assets			**3,277,618,642**	**3,001,624,714**
Net Assets / Equity				
Net Worth to Treasury			23,323,819	46,227,528
Property, Plant & Equipment Reserve	ACA-6		3,091,277,339	2,865,447,727
Rent and Work Advance Reserve	ACA-5(b)		-	-
Current Liabilities				
Deposits Accounts	ACA-4		175,546,303	89,949,459
Unsettled Imprest Balance	ACA-3		(12,528,820)	-
Total Liabilities			**3,277,618,642**	**3,001,624,714**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 30 and Annexures to accounts presented in pages from 31 to 41 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Annexures to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Mrs.R.Gayathiry Chief Accountant, District Secretariat, Batticaloa 2025.02.14	**Mrs.J.J.Muraleetharan** Accounting Officer, District Secretary District Secretariat,Batticaloa 2025.02.14	**Mr.S.Alokabandara** Chief Accounting Officer, Secretary, Ministry of Public Administration, Provincial Councils and Local Government 2025.02. 17
Mrs.R.GAYATHIRY Chief Accountant For District Secretary District Secretariat Batticaloa.	Mrs.J.J.Muraleetharan Government Agent & District Secretary Batticaloa.	S. Alokabandara Secretary Ministry of Public Administration, Provincial Councils and Local Government

3.3 Statement of Cash Flows

ACA-C

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2024

Department : District Secretariat, Batticaloa.

Head : 269

	Actual	
		Restated
	2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts		-
Revenue Collected for the Other Heads	157,333,896	158,547,689
Imprest Received	7,500,195,800	4,745,227,996
Recoveries from Advance	72,858,703	82,015,475
Deposit Received	557,261,392	435,714,327
Total Cash generated from Operations (A)	**8,287,649,790**	**5,421,505,486**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	1,843,953,369	1,099,192,027
Subsidies & Transfer Payments	596,455,255	655,193,850
Expenditure incurred on behalf of Other Heads	5,056,434,790	2,864,823,247
Remittance to Treasury	3,118,763	28,948,281
Advance Payments	73,660,464	67,010,054
Deposit Payments	471,664,548	433,872,789
Total Cash disbursed for Operations (B)	**8,045,287,189**	**5,149,040,248**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**242,362,601**	**272,465,238**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	229,833,782	272,465,238
	-	
Total Cash disbursed for Investing Activities (E)	**229,833,782**	**272,465,238**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(229,833,782)**	**(272,465,238)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**12,528,820**	**0**
Cash Flows from Fianacing Activities		-
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
		-
Less - Cash disbursed for:		-
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings		-
Total Cash disbursed for Financing Activities (I)	-	-
		-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) -(J)	**12,528,820**	**0**
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	

- 3 -

3.4 Notes to the Financial Statements

ACA – 1

ACA -1

Statement of Revenue for the period ended 31st December 2024

Expenditure Head No :	269	Department	District Secretariat, Batticaloa.

Rs.

Revenue Code	Revenue Title	Revenue Estimate (1)		Revenue Collection (2)			(3)	Refund from Revenue (4)			(5)
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (Table /SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Corrections	Total	Net Revenue for the period 2022
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i) +2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i) +4(ii)	5=2(iii)+(3)-4(iii)
	NIL										

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.J.J.Muraleetharan
Accounting Officer
District Secretariat , Batticaloa
2025.02.14

Mrs.J.J.Muraleetharan
Government Agent & District Secretary
Batticaloa.

ACA – 2(ii)

Statement of Expenditure for the period ended 31st December 2024

Expenditure Head No :269

Department : District Secretariat,Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect: Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Recurrent Expenditure												
269-1-1-0-												
Prog./Proj./Sub proj./Object code												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	318,000,000	-	(11,500,000)	306,500,000	294,224,290		294,224,290	12,275,710	4.01	Less than 5%
1002 Overtime & Holiday Payments		11	12,000,000	-	-	12,000,000	11,892,492		11,892,492	107,508	0.90	Less than 5%
1003 Other Allowances		11	167,000,000	26,180,000	11,500,000	204,680,000	199,263,091	2,632,225	201,895,316	2,784,684	1.36	Less than 5%
Total			**497,000,000**	**26,180,000**	-	**523,180,000**	**505,379,873**	**2,632,225**	**508,012,098**	**15,167,902**	**2.90**	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	2,300,000			2,300,000	1,918,942		1,918,942	381,058	16.57	Control was exercised and anticipated travelling were not happened due to the two election held in during the year.
Total (a)			**2,300,000**	-	-	**2,300,000**	**1,918,942**	-	**1,918,942**	**381,058**	**16.57**	
Supplies												
1201 Stationery & Office Requisites		11	10,000,000	-	-	10,000,000	9,990,036		9,990,036	9,964	0.10	Less than 5%
1202-002 Fuel Allowance		11	5,600,000	-		5,600,000	4,479,855		4,479,855	1,120,145	20.00	Entitled officers' vacancies & fuel price decrease were caused savings.
1202-009 Fuel for Pool Vehicles		11	6,500,000			6,500,000	6,500,000		6,500,000	-	-	
1202-010 Fuel for Other Purpose		11	1,500,000			1,500,000	119,960		119,960	1,380,040	92.00	Expected generator usages were not arisen & floating of fuel price caused savings
1203 -002 Diets & Uniforms		11	200,000	-		200,000	136,000		136,000	64,000	32.00	Necessity was not arisen
1205 Others		11	100,000			100,000	100,000		100,000	0	0.00	
Total (b)			**23,900,000**	-	-	**23,900,000**	**21,325,852**	-	**21,325,852**	**2,574,148**	**10.77**	
Maintenance Expenditure												
1301 Vehicles		11	15,900,000	-	-	15,900,000	15,755,749		15,755,749	144,251	0.91	Less than 5%
1302 Plant and machinery		11	2,900,000	-	-	2,900,000	1,973,624		1,973,624	926,376	31.94	Office equipment were maintained with cost effectively
1303 Building and Structures		11	6,000,000	-		6,000,000	5,999,718		5,999,718	282	0.00	
1304 Software Maintenance		11	600,000			600,000	600,000		600,000	-	-	
Total (c)			**25,400,000**	-	-	**25,400,000**	**24,329,091**	-	**24,329,091**	**1,070,909**	**4.22**	
Services												
1401 Transport		11	2,500,000	-		2,500,000	528,615		528,615	1,971,385	78.86	Entitled officers' vacancies & other transport hiring necessity was not arisen
1402 Postal & Communication		11	5,000,000	-		5,000,000	3,171,157		3,171,157	1,828,843	36.58	Control was exercised
1403 Electricity & Water		11	15,000,000	-		15,000,000	11,885,675		11,885,675	3,114,325	20.76	Control was exercised over the usage of Electricity & Water
1404 Rents & Local Taxes		11	500,000	-		500,000	166,319		166,319	333,681	66.74	Necessity was not arisen
1405 - Cleaning & Cleaning Services		11	4,000,000			4,000,000	4,000,000		4,000,000	-	0.00	
1407 - Security Services		11	5,000,000			5,000,000	4,940,145		4,940,145	59,855	1.20	Less than 5%
1409 -138 Machinery & Office Equipment Service agreement		11	2,800,000	-		2,800,000	703,305		703,305	2,096,695	74.88	Office equipment & machinery were maintained with cost effectively
1409-139 Vehicle insurance		11	1,700,000			1,700,000	904,189		904,189	795,811	46.81	Necessity was not arisen
1409-140 Miscellaneous Service Expenditure		11	3,200,000			3,200,000	3,200,000		3,200,000	-	0.00	
Total (d)			**39,700,000**	-	-	**39,700,000**	**29,499,404**	-	**29,499,404**	**10,200,596**	**25.69**	
Total Expenditure on Other Goods & Services (a+b+c+d)			**91,300,000**	-	-	**91,300,000**	**77,073,289**	-	**77,073,289**	**14,226,711**	**15.58**	

ACA – 2(ii)

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2024

Expenditure Head No :269

Department : District Seretariat,Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect: Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1504 - Development Subsidies - (Paddy Purchasing)		11		606,848,920		606,848,920	594,337,022		594,337,022	12,511,898	2.06	Less than 5%
1506 Property Loan Interest to Public Servants		11	1,400,000	-		1,400,000	730,363		730,363	669,637	47.83	Necessity was not arisen
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9									-		
1701- Losses & Write Off		11	300,000	-	-	300,000	-		-	300,000	100.00	Necessity was not arisen
Total			1,700,000	606,848,920	-	608,548,920	595,067,385	-	595,067,385	13,481,535	2.22	
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			590,000,000	633,028,920	-	1,223,028,920	1,177,520,547	2,632,225	1,180,152,772	42,876,148	3.51	
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2001 Buildings & Structures		11	17,000,000	-	-	17,000,000	16,848,518		16,848,518	151,482	0.89	Less than 5%
2002 Plant, Machinery & Equipment		11	5,500,000	-	-	5,500,000	4,399,450		4,399,450	1,100,550	20.01	Expected major repairs were not arisen .
2003 Vehicles		11	8,500,000	-	-	8,500,000	5,067,820		5,067,820	3,432,180	40.38	Expected major vehicle repairs were not arisen .
Total (a)			31,000,000	-	-	31,000,000	26,315,788	-	26,315,788	4,684,212	15.11	
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	12,000,000	75,000,000	-	87,000,000	86,996,068		86,996,068	3,932	0.00	
2103 Plant, Machinery & Equipment		11	12,000,000	-	-	12,000,000	11,998,486		11,998,486	1,514	0.01	Less than 5%
2104 New Secretariat Building		11	100,500,000	-	-	100,500,000	100,500,000		100,500,000	-	-	
Total (b)			124,500,000	75,000,000	-	199,500,000	199,494,555	-	199,494,555	5,445	0.00	
Capacity Building	14											
2401 Staff Training		11	3,000,000	-	-	3,000,000	2,548,884		2,548,884	451,116	15.04	Anticipated trainning programmes were not happened due to the two election held in during the year.
Total (e)			3,000,000	-	-	3,000,000	2,548,884	-	2,548,884	451,116	15.04	
Programme (1) Total Expenditure on Public Investments (a+b+c+d+e)			158,500,000	75,000,000	-	233,500,000	228,359,227	-	228,359,227	5,140,773	2.20	
269-1-1-0- Sub Total			748,500,000	708,028,920	-	1,456,528,920	1,405,879,774	2,632,225	1,408,511,999	48,016,921	3.30	
Recurrent Expenditure												
269-1-2-0-												
Prog./Proj./Sub proj./Object code												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	690,000,000	-	(36,000,000)	654,000,000	649,258,508		649,258,508	4,741,492	0.72	Less than 5%
1002 Overtime & Holiday Payments		11	21,000,000	-	-	21,000,000	20,751,291		20,751,291	248,709	1.18	Less than 5%
1003 Other Allowances		11	335,000,000	113,320,000	36,000,000	484,320,000	466,139,447	14,777,500	480,916,947	3,403,053	0.70	Less than 5%
Total			1,046,000,000	113,320,000	-	1,159,320,000	1,136,149,246	14,777,500	1,150,926,746	8,393,254	0.72	

ACA – 2(ii)

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2024

Expenditure Head No :269

Department : District Secretariat,Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect: Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	11,000,000		(3,600,000)	7,400,000	6,709,002		6,709,002	690,998	9.34	Control was exercised and anticipated travelling were not happened due to the two election held in during the year.
Total (a)			11,000,000	-	(3,600,000)	7,400,000	6,709,002	-	6,709,002	690,998	9.34	
Supplies												
1201 Stationery & Office Requisites		11	13,000,000	-	-	13,000,000	12,998,879		12,998,879	1,121	0.01	Less than 5%
1202-002 Fuel Allowance		11	10,000,000	-	(1,000,000)	9,000,000	8,634,857		8,634,857	365,143	4.06	Less than 5%
1202-009 Fuel for Pool Vehicles		11	14,300,000			14,300,000	11,593,817		11,593,817	2,706,183	18.92	Control was exercised and Floating of fuel price were caused savings
1202-010 Fuel for Other Purpose		11	1,000,000		(890,000)	110,000	79,495		79,495	30,505	27.73	Expected generator usages were not arisen & floating of fuel price caused savings
1203 -002 Diets & Uniforms		11	700,000	-	(248,000)	452,000	452,000		452,000	0	0.00	
Total (b)			39,000,000	-	(2,138,000)	36,862,000	33,759,048	-	33,759,048	3,102,952	8.42	
Maintenance Expenditure												
1301 Vehicles		11	13,000,000	-	-	13,000,000	12,940,848		12,940,848	59,152	0.46	Less than 5%
1302 Plant and machinery		11	5,000,000	-	-	5,000,000	4,989,620		4,989,620	10,380	0.21	Less than 5%
1303 Building and Structures		11	10,000,000	-	11,500,000	21,500,000	21,438,651		21,438,651	61,349	0.29	Less than 5%
1304 Software Maintenance		11	3,000,000		(1,600,000)	1,400,000	1,336,776		1,336,776	63,224	4.52	Less than 5%
Total (c)			31,000,000	-	9,900,000	40,900,000	40,705,895	-	40,705,895	194,105	0.47	
Services												
1401 Transport		11	2,000,000	-	(600,000)	1,400,000	1,400,000		1,400,000	-	-	
1402 Postal & Communication		11	11,000,000	-	-	11,000,000	9,382,163		9,382,163	1,617,837	14.71	Control was exercised
1403 Electricity & Water		11	14,000,000	-	-	14,000,000	13,713,848		13,713,848	286,152	2.04	Less than 5%
1404 Rents & Local Taxes		11	500,000	-	(300,000)	200,000	192,396		192,396	7,604	3.80	Less than 5%
1405 - Cleaning & Cleaning Services		11	5,000,000		300,000	5,300,000	5,223,950		5,223,950	76,050	1.43	Less than 5%
1407 - Security Services		11	8,000,000			8,000,000	7,558,759		7,558,759	441,241	5.52	Necessity was not arisen
1409 -138 Machinery & Office Equipment Service agreement		11	4,000,000	-	(1,277,750)	2,722,250	2,316,342		2,316,342	405,908	14.91	Office equipment were maintained with cost effectively
1409-139 Vehicle insurance		11	2,000,000		(284,250)	1,715,750	1,394,627		1,394,627	321,123	18.72	Necessity was not arisen
1409-140 Miscellaneous Service Expenditure		11	3,000,000			3,000,000	2,994,931		2,994,931	5,069	0.17	Less than 5%
Total (d)			49,500,000	-	(2,162,000)	47,338,000	44,177,016	-	44,177,016	3,160,984	6.68	
Total Expenditure on Other Goods & Services (a+b+c+d)			130,500,000	-	2,000,000	132,500,000	125,350,961	-	125,350,961	7,149,039	5.40	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property Loan Interest to Public Servants		11	3,500,000	-	(2,000,000)	1,500,000	1,387,870		1,387,870	112,130	7.48	Necessity was not arisen
Total			3,500,000	-	(2,000,000)	1,500,000	1,387,870	-	1,387,870	112,130	7.48	
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			1,180,000,000	113,320,000	-	1,293,320,000	1,262,888,077	14,777,500	1,277,665,577	15,654,423	1.21	

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2024

Expenditure Head No :269

Department : District Secretariat,Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Provisions: Supplementary Estimate Provision	Provisions: FR 66/69 Transfers	Provisions: Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Expenditure: Total Expenditure	Net Effect: Savings / Excess	Net Effect: Savings / Excess as a % of Revised Estimate	Net Effect: Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Capital Expenditure												
Programme (1)												
Capacity Building	14											
2401 Staff Training		11	1,500,000	-	-	1,500,000	1,474,555		1,474,555	25,445	1.70	Less than 5%
Total (e)			**1,500,000**	-	-	**1,500,000**	**1,474,555**	-	**1,474,555**	**25,445**	**1.70**	
269-1-2-0-Sub Total			**1,181,500,000**	**113,320,000**	**-**	**1,294,820,000**	**1,264,362,631**	**14,777,500**	**1,279,140,131**	**15,679,869**	**2.91**	
Grand Total (Notes 5 to 15) - Total Expenditure			**1,930,000,000**	**821,348,920**	**-**	**2,751,348,920**	**2,670,242,405**	**17,409,725**	**2,687,652,130**	**63,696,790**	**2.32**	

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

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Statement of Imprest Account for the year 2024

Expenditure Head No :269

Department : District Sceretariat,Batticaloa.

Imprest Account No.	Imprest Balance as at 1st January 2024 1			Imprest Received 2			Imprest Settlement 3			Imprest Balance as at 31st December 2024 4			Imprest Balance as at 31st December 2024 as per Entity Books
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	*5
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i) +2(ii)	3(i)	3(ii)	3(iii)=3(i) + 3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)
7002-0-0-287-0-24-0	-	-	-	7,500,195,800	522,707,006	8,022,902,806	8,007,255,223	3,118,763	8,010,373,987	-	12,528,820	12,528,820	12,528,820
Total	-	-	-	**7,500,195,800**	**522,707,006**	**8,022,902,806**	**8,007,255,223**	**3,118,763**	**8,010,373,987**	-	**12,528,820**	**12,528,820**	**12,528,820**

1. Please show reasons for difference between 4 and 6 above .
   (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2024
   (2) Other reasons- ....

-

State if these balances were settled as at the date of signing the report and if not, reason for not setlling the balances.

I hereby certify that the above information is true and correct.

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

* This Balance should be shown in the Statement of Financial Performance

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Statement of Deposit Accounts as at 31st December 2024

Expenditure Head No :	269	Department	District Secretariat, Batticaloa.

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January 2024	Credited during the year	Debited during the year	Balance as at 31st December 2024	Balance as per Treasury Book as at 31st December 2024
Security Deposits	6000-0-0-001-0-074-0	4,246,150	30,406,207	26,523,810	8,128,547	8,128,547
Tender Deposits	6000-0-0-002-0-098-0	0	0	0	0	0
Deposits Temporary Retained Payble to Third Parties	6000-0-0-013-0-066-0	22,833,067	346,073,927	350,550,097	18,356,897	18,356,897
Revenue Transfer to Provincial Councils	6000-0-0-014-0-010-0	100,000	61,328,908	61,328,908	100,000	100,000
Retention Money for Construction	6000-0-0-016-0-049-0	62,393,417	117,014,999	30,747,558	148,660,859	148,660,859
Compensation	6000-0-0-017-0-017-0	300,000	0	0	300,000	300,000
Temporary Retention for Statutory Payments	6000-0-0-018-0-058-0	76,825	2,437,350	2,514,175	0	0
Total		**89,949,459**	**557,261,392**	**471,664,548**	**175,546,303**	**175,546,303**

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

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ACA- 5

Statement of Advance Accounts as at 31st December 2024

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2024 (1)	Maximum Limits of Expenditure Rs.70,000,000.00 — Debits during the year (2) In Cash	Through Cross Entries	Minimum Limits of Receipts Rs.54,000,000.00 — Credits during the year (3) In Cash	Through Cross Entries	Maximum Limits of Debit Balance Rs.230,000,000.00 — Balance as 4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31st December 2024
(1) Advance to Public Officers	26901		136,176,988	69,991,829	53,191,217	68,663,335	4,355,396	186,341,303		186,341,303
(2) Other Advances										
(3) Miscellaneous Advances										
Total			**136,176,988**	**69,991,829**	**53,191,217**	**68,663,335**	**4,355,396**	**186,341,303**	**-**	**186,341,303**

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

ACA – 5(a)

ACA- 5(a)

Statement of Rent and Work Advance Accounts as at 31st December 2024

Expenditure Head No : 269

Department : District Secretariat ,Batticaloa

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2024 (Rs.)	Recoveries During the Year 2024		Balance as at 31.12.2024 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance Eg. 9188-250-0-1-0-1								
Total (a)				NIL				
(2) Work Advance Eg. 9188-250-0-2-0-1								
Total (b)								
Grand Total (a)+(b)								

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

ACA – 5(b)

ACA- 5(b)

Statement of Rent and Work Advance Reserve Accounts as at 31st December 2024

Expenditure Head No : 269

Department : District Secretariat ,Batticaloa

Advance Number	Project Description	Balance as at 01.01.2024 (Rs.) (1)	During the Year 2024 Recoveries (Dr.) (2)	During the Year 2024 Paid (Cr.) (3)	Balance as at 31.12.2024 (Rs.) 4=1+3-(2)
(1) Rent Advance Eg. 9189-250-0-1-0-1 .... **Total (a)** (2) Work Advance Eg. 9189-250-0-2-0-1 .... **Total (b)**	NIL				
Grand Total (a)+(b)					

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

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Statement of Non Financial Assets - 2024

Expenditure Head No :269 **District Secretariat :Batticaloa**

ACA- 6

Statement of Non Financial Assets - 2024

Expenditure Head No :269

District Secretariat :Batticaloa

Cumulative Non Financial Asset Accounts Report- Central Govt-2024

FINAL 2024

Land-9153: 558,896,400.00 Table: SA 82
Building- 9151: 1,378,498,536.92 Year: 2024
Machinary-9152: 630,646,421.51 Rpt Date 2/10/2025 11:45:29 AM
WIP-9160: 523,235,981.00 Head 269
Intangible-9154: 0.00
Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	132,733,000.01	0.00	0.00	0.00	0.00	132,733,000.01
		House Boats	****6111101	17,300,000.00	0.00	0.00	0.00	0.00	17,300,000.00
		Quarters	****6111107	100,933,000.00	0.00	0.00	0.00	0.00	100,933,000.00
		Circuit Bunglows	****6111108	14,500,000.01	0.00	0.00	0.00	0.00	14,500,000.01
9151	1.2-Non Residential Building		61112	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
		Office Building	****6111201	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
9160	1.4-WIP-Building & Structure		61114	422,735,981.00	0.00	0.00	100,500,000.00	0.00	523,235,981.00
		WIP-Building & Structure	****611140	41,346,438.06	0.00	0.00	0.00	0.00	41,346,438.06
		Building for Public Entertainment	****6111411	33,200,000.00	0.00	0.00	0.00	0.00	33,200,000.00
		Communication line power line & pipelines	****6111425	0.00	0.00	0.00	12,005.08	0.00	12,005.08
		Office Building	****611148	348,189,542.94	0.00	0.00	100,487,994.92	0.00	448,677,537.86
9152	2.1-Transport Equipment		61121	227,733,250.00	240,000.00	0.00	0.00	240,000.00	227,733,250.00
		Passenger vehicle	****6112101	209,153,250.00	0.00	0.00	0.00	0.00	209,153,250.00
		Cargo vechicle	****6112102	1,026,000.00	0.00	0.00	0.00	0.00	1,026,000.00
		Agricultural vehicle	****6112103	16,419,000.00	0.00	0.00	0.00	0.00	16,419,000.00
		Industrial Vehicle	****6112104	375,000.00	0.00	0.00	0.00	0.00	375,000.00
		Motor cycle	****6112109	760,000.00	240,000.00	0.00	0.00	240,000.00	760,000.00
9152	2.2-Other Machinary & Equipment		61122	277,583,558.72	28,672,517.60	0.00	99,069,554.69	2,412,459.50	402,913,171.51
		Office Equipment	****6112201	13,850,975.23	112,330.00	0.00	844,010.00	284,642.00	14,522,673.23
		Computer Equipment	****6112202	108,420,491.69	19,043,853.85	0.00	27,559,236.10	1,648,811.00	153,374,770.64
		Electrical Equipment	****6112203	53,329,236.81	6,989,420.00	0.00	7,448,189.59	50,100.00	67,716,746.40
		Communication Equipment	****6112204	3,436,543.01	66,520.00	0.00	230,370.00	14,350.00	3,719,083.01
		Furniture	****6112205	92,864,984.27	2,459,993.75	0.00	62,987,749.00	414,556.50	157,898,170.52
		Musical Instruments	****6112206	4,000.00	0.00	0.00	0.00	0.00	4,000.00
		Medical Equipment	****6112207	343,100.00	0.00	0.00	0.00	0.00	343,100.00
		Sports equipment	****6112208	3,600.00	0.00	0.00	0.00	0.00	3,600.00
		Books Periodical & Journals	****6112210	16,625.00	0.00	0.00	0.00	0.00	16,625.00
		Agricultural & Dairy Farm Equipment	****6112216	5,282,932.71	400.00	0.00	0.00	0.00	5,283,332.71
		Fire Protection Equipment	****6112217	31,070.00	0.00	0.00	0.00	0.00	31,070.00
9153	4.1-Land		61410	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00
		Land	****614100	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00

REMARKS
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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan - Director, Dept of State Accounts

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

ACA - 7

ACA-7

Statement of Imprest Adjustment

Revenue Collected by **Other Entities** on behalf of **Reporting Entity**	-	
Expenditure incurred by **Reporting Entity** on behalf of **Other Entities**	5,056,434,790	
Debits made to Advance "B" Account on behalf of **Other Entities**	1,380,580	
Credits made to Advance "B" Account by **Other Entities**	4,005,816	5,061,821,187
Less:		
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	157,333,896	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	17,409,725	
Credits made to Advance "B" Account on behalf of **Other Entites**	3,845,788	
Debits made to Advance "B" Account by **Other Entities**	50,903,162	229,492,570
Impreset Adjustment Balance as at 31st December 2024		**4,832,328,617**

*** Any Items can be added in addition to the above mentioned items if appilicable.**

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Annexure 01

Annexure-(i)

Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)

Expenditure Head No :269

Department : District Secretariat,Batticaoa

Programme No. & Title :01 Operational Activities

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 250,000.00	0	-
Over	Rs. 250,000.01		
	Total	0	0.00

Classification of the cases by nature of Losses.	No.of Cases	(Rs.)
Total	0	0.00

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 250,000.00		
Over	Rs. 250,000.01		
		0	-

Age Analysis per (ii)

Less than five years	No.of Cases	
	Amount	
5-10 years	No.of Cases	
	Amount	Rs.
Over 10 years	No.of Cases	
	Amount	Rs.

	Classification of the cases by Nature of Losses	No.of Cases	Value (Rs.)
1			
Total			0.00

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Annexure 02

Annexure-(ii)

Statement of write off from books

Expenditure Head No :269

Department: District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

1 Statement of losses and waivers under F.R. 109 during the year

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 250,000.00	1	38,316.24
(ii)	Over Rs. 250,000.01		
	Total	1	38,316.24

2 Statement of write off from the book and recoveries under F.R. 109 during the year

	Nature of Loss			Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
				Rs.	Rs.	Rs.	Rs.	Rs.	
1	Accident Vehicle No:	KQ-8216	2013.04.26	522,400.48	2,841,345.92		-	522,400.48	
2	Accident Vehicle No:	PD-9409	2014.07.04	-	732,905.60		-	-	
3	Accident Vehicle No:	PA-3868	2017.03.22	54,300.46	116,251.64		-	54,300.46	
4	Accident Vehicle No:	PA-3661	2018.01.12	129,681.59	129,681.59	-	-	129,681.59	
5	Accident Vehicle No:	PD-6860	2019.09.19	526,506.27	1,304,261.82	36,201.00	-	526,506.27	
6	Accident Vehicle No:	PA-3838	2020.07.02	128,314.60	128,314.60	-	-	128,314.60	
8	Accident Vehicle No:	PB-4842	2021.04.20	26,000.00	86,500.00		-	26,000.00	
10	Accident Vehicle No:	PA-3829	2021.07.28	139,980.11	365,219.59		-	139,980.11	
11	Accident Vehicle No:	KJ-3875	2021.08.14	230,800.00	230,800.00	-	-	230,800.00	
12	Accident Vehicle No:	PA-3871	2021.10.29	38,316.24	38,316.24	-	38,316.24		ACC/CU/LOSES/1/1-2024
13	Accident Vehicle No:	PD-4563	2022.11.08		35,000.00		-		ACC/CU/LOSES/1/1-2024
	Total			**1,796,299.75**	**6,008,597.00**	**36,201.00**	**38,316.24**	**1,757,983.51**	

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.

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District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
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District Secretariat
Batticaloa.

Annexure 03

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

Cumulative Commitement / Libiltity Report generated by the New CIGAS Web Application should be attached here instead of the Annexure No iii.

13/24, 7:58 PM newcigas.treasury.gov.lk/T_Statements_23/T_23_V_Liability_New

Cumulative Commitment/ Liability Report for the Year - 2023

To		Printed by	CABATTI
District Secretariat Batticaloa (269)		New Table No	:SA-92
From		Old Table No	:--
Director General, , **Department of State Accounts, ,**		Report Date	2/14/2024 10:32:11 AM
General Treasury, Colombo1. .			

NEW CIGAS 2023 FINAL 2023 REPORTS

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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan -Director, Dept of State Accounts.
-

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Annexure 04

Annexure-(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Department: District Secretariat ,Batticaloa

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
District Secretariat								
Sri Lanka Railway	A/1115077,78,81-83,86,87,90,91,94-99	1	0	1003	11			66,000.00
	A/1 848704-715,21,22-26,29-32,35-36,40-42	1	0	1003	11			171,500.00
	A/1 848745,47-54	1	0	1003	11			60,000.00
		Grand Total						**297,500.00**
Kattankudy								
Sri Lanka Railway	A/1 116400,848461-463,69,76-78,81-94,97-500,351-58,61,64-67	2	0	1003	11			258,000.00
	KL 129974,75,80,81	2	0	1003	11			12,000.00
		Sub Total						**270,000.00**
Eravur Pattu								
Sri Lanka Railway	A/1 113104-109,14,15,29-40	2	0	1003	11			237,600.00
		Sub Total						**237,600.00**
Eravur Town								
Sri Lanka Railway	A/1 112688,89,92-99,765,66,113869,74-78,80,82,85-93,96-98	2	0	1003	11			156,000.00
	A/1 117101-116,18-24,27-31,33-35,37,38,42-150, C/1 848801-809	2	0	1003	11			342,000.00
	H 935894,895	2	0	1003	11			6,000.00
		Sub Total						**504,000.00**

Annexure 04

Annexure-(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Expenditure Head No. :269

Department: District Secretariat ,Batticaloa

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
Koralai Pattu West								
Sri Lanka Railway	A/1 111576,88,89,75,78-81,84-87,90,91	2	0	1003	11			78,000.00
	A/1 116121,22,56,49,50,53,34,35,40,41,26-31.74,10,11,38,39,06,07,36,37,12,13,18,82,89,32,33,51,52,63,42,53,57,58,54,55,59-62, 64, 65,72,73, 66,67,76,77,85,86,83,93	2	0	1003	11			279,000.00
	A/1 116244,46,23,24,42,43,14,15,11,12,02,27,28,40,41,09,10,13,16,17,30,31,34,38,39,49,50	2	0	1003	11			117,500.00
	A/1 114698,67,68,57,58,53,54,60,61,71,71,72,74,75,87,79,80,96,97,55,56,81-84,90,91	2	0	1003	11			147,000.00
	A/1 113653,54,61,62,67,68,51,52,55,56,65,66	2	0	1003	11			74,000.00
		Sub Total						**695,500.00**
Koralai Pattu								
Sri Lanka Railway	W 236427,38,40-42,50,51,56,59,62,63,66	2	0	1003	11			148,700.00
	W236464,65,67,72,73,80-83,88,92,93	2	0	1003	11			77,150.00
	W236489,94-97,45,47,49,235401-404	2	0	1003	11			83,900.00
	K339086,87,92,93,95,96	2	0	1003	11			17,050.00
		Sub Total						**326,800.00**
Manmunai West								
Sri Lanka Railway	A/1 107356,371,479,492,493,498,499,Z 887002-007, 012-014	2	0	1003	11			96,000.00
		Sub Total						**96,000.00**

Annexure 04

Annexure-(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Department: District Secretariat ,Batticaloa

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
Porativu Pattu								
Sri Lanka Railway	A/1 117059-068, 71,72,75-77,79-90,93,94	2	0	1003	11			180,000.00
		Sub Total						**180,000.00**
		Grand Total						**2,309,900.00**

Mrs.R.GAYATHIRY
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For District Secretary
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Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Annexure 05

Annexure-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Expenditure Code :269

Department : Districr Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

Name of the Person/Institution (To be identified at the time of Transfering the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transfered				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department								XX XX
Total								
2. State Corporations/Statutary Boards	NIL							XX XX
Total								
3. Others (Private Parties)								XX XX
Total								
Grand Total								

Mrs.R.GAYATHIRY
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District Secretariat
Batticaloa.

Mrs.R.Gayathiry
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District Secretariat, Batticaloa
2025.02.14

Annexure 06

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

Department : District Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

		Rs.
(1)	Provision in Estimates - 2024 under Reimbursable Foreign Aid including Supplimentary provisions	Nil
(2)	Total Expenditure disbursed during the year 2024, against (I) above	Nil
(3)	Total of Reimbursement Cliams outstanding as at 01st January 2024	Nil
(4)	Total of Reimbursement Claims made during the year 2024, in respect of years 2023 & prior years (if any)	Nil
(5)	Total of Reimbursement Claims made during the year 2024, in respect of year 2024	Nil
(6)	Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2023 or prior years (if any)	Nil
(7)	Total of Claims disallowed by the Donor, during 2024 (if any), in respect of Claims 2024	Nil
(8)	Total of Reimbursements received during the year 2024, in respect of years 2023 or prior years	Nil
(9)	Total of Reimbursements received during the year 2024, in respect of years 2024	Nil
(10)	Total of reimbursement Claims outstanding as at 31st December 2024 [(3+4+5) - (6+7)] - (8+9)	Nil
(11)	Total of Reimbursement Claims made after 31/12/2024 in respect of 2024 up to the finalization of theFinancial Statements	Nil
(12)	Total of Reimbursement received after 31/12/2024 up to the finalization of the Financial Statements	Nil
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	Nil

Mrs.R.Gayathiry
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2025.02.14

Mrs.R.GAYATHIRY
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For District Secretary
District Secretariat
Batticaloa.

Annexure 07

Annexure-(vii)

Statement of Missing Vouchers

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
	NIL			

Mrs.R.Gayathiry
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2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

Annexure 08

Annexure-(viii)

The Status Report as at 31/12/2024 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015

Expenditure Head No. :269

Department : District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2024 (Rs.)	Balance as Per Cash Book as at 31/12/2024 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2024 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon	0007041991	249,458,840.00	Nil	Nil	December-2024
2	Bank of Ceylon	0007041997	243,318,783.17	Nil	Nil	December-2024
3	Peoples Bank	100120001017	22,150,358.55	Nil	Nil	December-2024
4	Peoples Bank	100199026885	47,401,100.74	Nil	Nil	December-2024
5	Peoples Bank	100160000073	7,440,679.83	Nil	Nil	December-2024
6	Bank of Ceylon	0007042000	67,647,735.58	Nil	Nil	December-2024
7	Bank of Ceylon	0007042003	67,920,974.54	Nil	Nil	December-2024
8	Peoples Bank	100140001269	24,924,429.55	Nil	2,400.00	December-2024
9	Bank of Ceylon	0007042006	6,284,338.91	Nil	Nil	December-2024
10	Peoples Bank	100169026888	18,907,370.36	Nil	Nil	December-2024
11	Bank of Ceylon	0007042009	60,824,656.73	Nil	Nil	December-2024
12	Peoples Bank	100100001018	16,837,061.95	Nil	Nil	December-2024
13	Bank of Ceylon	0007042015	13,693,184.43	Nil	Nil	December-2024
14	Peoples Bank	100190000990	63,272,867.88	Nil	Nil	December-2024
15	Peoples Bank	100179026891	37,085,304.93	Nil	Nil	December-2024
16	Peoples Bank	100120001270	26,005,636.82	Nil	Nil	December-2024

I hereby certify that the above information is true and correct.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2025.02.14

Mrs.R.GAYATHIRY
Chief Accountant
For District Secretary
District Secretariat
Batticaloa.

3.5 Performance of the Revenue Collection

PERFOMANCE OF THE REVENUE COLLECTION - 2024

ANNUAL PERFORMANCE REPORT - 2024
BATTICALOA DISTRICT SECRETARIAT

REVENUE HEAD	DETAILS	REVENUE ESTIMATE		COLLECTED REVENUE	
		ORIGINAL ESTIMATE	FINAL REVENUE ESTIMATE - 2024	ACTUAL REVENUE COLLECTION	AS A % OF FINAL REVENUE ESTIMATE
1003.07.02	Registration fees relevant to the Department of Registrar Generals.	30,500,000.00	30,544,758.00	28,540,040.00	93%
1003.07.03	Private Timber Transport			20,926.00	
1003.07.05	Licence fees relevant to the Ministry of Defence	220,000.00	115,000.00	96,190.00	84%
1003.07.09	Carbon Tax				
1003.07.99	Licence Taxes & Other - Other	13,000,000.00	13,000,000.00	12,511,400.02	96%
2002.01.01	Rent on Govrnment Building & Housing	2,300,000.00	2,545,872.00	2,296,998.24	90%
2002.01.03	Rent for Land			6,200.00	
2002.02.99	Interst - Other	8,500,000.00	9,500,000.00	7,641,597.10	80%
2003.01.00	Depatmental sales	1,000,000.00	500,000.00	467,270.00	93%
2003.02.03	Fees Under Registration of Persons	17,500,000.00	18,108,401.00	17,080,840.00	94%
2003.02.13	Examinations & Other Fees			11,950.00	
2003.02.14	Fees under the Motor Traffic Act & Other Recepits	11,000,000.00	12,698,040.00	10,808,997.50	85%
2003.02.99	Sales Proceeds & Charges - Sundries	1,200,000.00	500,000.00	514,300.00	103%
2003.04.00	Public Officer's Motor Cycle Premium				
2003.07.00	Government Paddy Purchase Programe				
2003.99.00	Fines & Forfeits - Other Receipts	500,000.00	70,000.00	42,795.75	61%
2004.01.00	Central Government (W & OP)	80,000,000.00	80,505,750.00	77,296,547.33	96%
2006.02.01	Vehicle Assets				
	TOTAL	**165,720,000.00**	**168,087,821.00**	**157,336,051.94**	94%

3.6 Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a %of Final Allocation
	Original	Final		
Recurrent	1,770,000	2,516,349	2,457,818	97.67%
Capital	160,000	235,000	229,834	97.80%

3.7 In terms of F.R 208 Grant of allocations for expenditure to this department

Rs.000

Other Department Allocation & Expenditure details - 2024

S.No	Allocation received Ministry/Department	Purpose of the allocation (Vote Particulars)	Fi n	Final Allocation	Actual Expenditure	Allocation utililization as a % of final allocation
1	Presidential Secretariat - Urumaya National Programme	001-2-6-21-2509	11	15,947,250.00	14,688,964.33	92.11
	Presidential Secretariat - District Development Programme	001-2-6-22-2509	11	171,000,000.00	86,651,250.70	50.67
	Presidential Secretariat - Decentralized Capital Budget Programme	001-2-6-23-2509	11	492,000,000.00	485,530,176.41	98.68
	Presidential Secretariat - Development of Sports Skills of Youth Community in Batticaloa District Development Project	001-2-6-29-2509	11	130,100,000.00	129,610,172.60	99.62
	Presidential Secretariat - District Development Programme	001-2-6-3-2509	11	1,565,190,000.00	1,334,848,894.55	85.28
	Presidential Secretariat - Partnership Secretariat for WFP Cooperation	001-2-6-20-2202	13	42,895,800.00	39,777,036.78	92.73
		001-2-6-20-2202	17	2,668,877.26	2,660,207.94	99.68
2	Election Commission	020-1-1-7-1409	11	6,334,548.00	6,334,548.00	100.00
3	Ministry of Buddha Sasana, Religious and Cultural Affairs,National Integration, Social Security and Mass Media	101-2-5-0-1002	11	3,757.00	3,757.00	100.00
		101-2-5-0-1101	11	3,200.00	3,200.00	100.00
		101-2-5-0-2002	11	58,700.00	58,700.00	100.00
		101-2-5-0-2102	11	1,816,000.00	1,814,936.04	99.94
		101-2-5-0-2103	11	110,450.00	110,450.00	100.00
		101-2-6-8-2205	11	3,500,000.00	3,485,000.00	99.57
4	1. Ministry of Finance, Economic Stabilization and National Policies 2. Ministry of Finance ,Planning and Economic Development	102-1-2-40-1501-33	11	28,096,149.00	25,229,815.14	89.80
		102-1-2-40-1501-34	11	532,772,500.00	532,687,500.00	99.98
		102-1-2-40-1501-35	11	487,686,600.00	486,225,700.00	99.70
		102-1-2-40-1501-36	11	205,000.00	205,000.00	100.00
		102-1-2-40-1501-37	11	27,862,500.00	27,810,000.00	99.81
5	Ministry of Defence	103-2-18-0-1001	11	7,595,383.00	7,276,297.06	95.80
		103-2-18-0-1003	11	5,182,800.00	5,102,400.00	98.45
		103-2-18-0-1101	11	531,000.00	474,195.31	89.30
		103-2-18-0-1201	11	205,000.00	205,000.00	100.00
		103-2-18-1-1501	11	83,430,883.00	79,214,251.10	94.95
		103-2-18-7-2506	11	3,900,000.00	2,707,566.25	69.42

6	1. Ministry of Justice, Prison Affairs and Constitutional Reforms 2. Ministry of Justice, Public Administration, Home Affairs, Provincial Councils, Local government & Labour (Justice Division)	110-1-2-30-2202	11	800,000.00	771,562.90	96.45
		110-1-3-0-1201	11	66,000.00	62,000.00	93.94
		110-1-3-0-1409-42	11	7,496,000.00	5,707,600.00	76.14
		110-1-3-0-1409-43	11	10,000.00	10,000.00	100.00
		110-1-3-0-1409-44	11	126,000.00	109,500.00	86.90
		110-1-3-0-1409-46	11	126,000.00	108,500.00	86.11
		110-1-3-0-1409-47	11	72,000.00	67,200.00	93.33
		110-1-3-0-1409-48	11	45,000.00	45,000.00	100.00
		110-1-5-0-1001	11	354,480.00	350,880.00	98.98
		110-1-5-0-1003	11	252,200.00	252,200.00	100.00
		110-1-5-0-1101	11	132,000.00	100,367.68	76.04
		110-1-5-0-1201	11	6,000.00	6,000.00	100.00
		110-1-5-19-2202	11	2,973,390.00	2,963,890.00	99.68
7	Ministry of Health - (Indigenous Medicine Sector)	111-1-21-0-1001	11	5,597,656.00	5,594,999.77	99.95
		111-1-21-0-1003	11	3,812,010.00	3,812,010.00	100.00
		111-1-21-0-1101	11	234,000.00	207,845.33	88.82
		111-1-21-0-1201	11	19,500.00	19,500.00	100.00
		111-1-21-0-1506	11	142,556.00	142,555.56	100.00
		111-1-21-5-2202	11	42,780.00	42,780.00	100.00
		111-2-26-2-1409	11	642,000.00	640,674.00	99.79
	Ministry of Health (Drinking water Ro Plant) - Suwasiripaya	111-2-26-4-1403	11	335,000.00	225,760.77	67.39
8	Ministry of transport , Highways ,Ports and Civil Aviation	117-2-4-61-2104	11	844,503,303.26	789,163,852.59	93.45
9	Ministry of Agriculture, Livestock, Lands and Irrigation - (Agriculture Division) & (Rural Economic Division)	118-1-2-0-1001	11	17,558,480.00	17,089,080.64	97.33
	Ministry of Agriculture, Livestock, Lands and Irrigation - (Agriculture Division)	118-1-2-0-1002	11	50,000.00	48,869.00	97.74
	Ministry of Agriculture, Livestock, Lands and Irrigation - (Agriculture Division) & (Rural Economic Division)	118-1-2-0-1003	11	12,082,960.00	11,869,096.06	98.23

9	Ministry of Agriculture, Livestock, Lands and Irrigation - (Agriculture Division)	118-1-2-0-1101	11	100,000.00	100,000.00	100.00
		118-1-2-0-1201	11	92,000.00	92,000.00	100.00
		118-1-2-0-1202-2	11	589,140.00	581,715.00	98.74
		118-1-2-0-1202-9	11	80,000.00	80,000.00	100.00
		118-1-2-0-1301	11	33,250.00	33,250.00	100.00
		118-1-2-0-1401	11	600,000.00	350,000.00	58.33
		118-1-2-0-1402	11	80,000.00	80,000.00	100.00
		118-1-2-0-1409-140	11	57,000.00	56,942.00	99.90
		118-1-2-0-2401	11	72,000.00	72,000.00	100.00
		118-2-3-20-2202	11	2,998,160.00	2,997,335.00	99.97
		118-2-3-20-2509	11	85,500.00	85,450.00	99.94
	Ministry of Agriculture, Livestock, Lands and Irrigation - (Rural Economy Division)	118-2-3-71-2202	11	9,900,000.00	9,896,950.00	99.97
		118-2-3-80-2202	11	22,433,625.00	22,390,709.98	99.81
		118-2-3-87-2104	11	3,107,253.43	3,107,253.43	100.00
	Ministry of Agriculture, Livestock, Lands and Irrigation - (Agriculture Division)	118-2-3-88-2509	11	1,282,000.00	46,000.00	3.59
10	1.Ministry of Tourism & Lands (Land Section) 2. Ministry of Agriculture, Lands, Livestock, Irrigation, Fisheries & Aquatic Recources (Land Section)	122-1-3-0-1001	11	7,689,543.10	7,332,371.57	95.36
		122-1-3-0-1003	11	5,244,600.00	5,005,705.68	95.44
		122-2-3-5-2105	11	2,068,332.53	1,713,500.76	82.84
11	Ministry of Urban Development, Constuction and Housing	123-2-15-8-2202	11	220,179,600.00	220,179,600.00	100.00
		123-2-15-8-2509	11	17,081,904.45	17,079,353.45	99.99
12	Ministry of Education - Skills Development, Vocational Education, Research & Innovation Division	126-1-18-0-1101	11	631,200.00	482,097.33	76.38
		126-1-18-0-1201	11	72,000.00	69,500.00	96.53
	Ministry of Education -Pirivena Education Division	126-2-5-2-2205	11	500,000.00	500,000.00	100.00
13	Ministry of Public Administration ,Provincial councils & Local Government -	130-1-13-0-1201	11	10,000.00	10,000.00	100.00
		130-1-13-0-1409-140	11	25,000.00	24,500.00	98.00
		130-1-13-1-2509	11	647,200.00	646,521.00	99.90
		130-1-16-0-1001	11	1,300,000.00	1,210,658.33	93.13
		130-1-16-0-1003	11	5,640,600.00	5,487,519.44	97.29
		130-1-16-0-1102	11	396,900.00	396,860.50	99.99
		130-1-16-0-1203-2	11	16,000.00	16,000.00	100.00
		130-1-16-0-1205	11	150,000.00	149,950.00	99.97
		130-1-16-0-1303	11	300,000.00	300,000.00	100.00
		130-1-16-0-1402	11	18,000.00	16,478.91	91.55

13	Ministry of Public Administration ,Provincial councils & Local Government -	130-1-16-0-1403	11	900,000.00	900,000.00	100.00
		130-1-16-0-1409-140	11	150,000.00	142,236.80	94.82
		130-1-16-0-2001-41	11	638,500.00	638,500.00	100.00
		130-1-16-0-2102	11	93,300.00	93,300.00	100.00
		130-1-2-0-1001	11	5,228,486.00	5,224,783.87	99.93
		130-1-2-0-1003	11	3,434,365.00	3,265,188.06	95.07
		130-1-2-6-2401	11	203,550.00	130,380.00	64.05
14	1. Ministry of Industries (Vidatha unit) 2. Ministry of Science and Technology (Vidatha unit)	149-2-17-0-1002	11	14,920.00	14,790.00	99.13
		149-2-17-0-1101	11	661,980.00	559,590.63	84.53
		149-2-17-0-1201	11	162,000.00	161,993.00	100.00
		149-2-17-0-1302	11	15,000.00	15,000.00	100.00
		149-2-17-0-1402	11	90,000.00	68,880.00	76.53
		149-2-17-0-1403	11	360,000.00	309,654.81	86.02
		149-2-17-0-1404	11	132,000.00	132,000.00	100.00
		149-2-17-0-1405	11	84,000.00	81,000.00	96.43
		149-2-17-0-1409-140	11	27,900.00	27,900.00	100.00
		149-2-17-0-2001	11	690,000.00	690,000.00	100.00
		149-2-17-0-2002	11	13,500.00	13,500.00	100.00
		149-2-17-0-2509	11	261,545.00	243,565.80	93.13
15	Ministry of Environment	160-1-2-0-1001	11	5,615,535.00	5,045,207.90	89.84
		160-1-2-0-1003	11	4,100,800.00	3,769,800.00	91.93
		160-1-2-0-1101	11	352,800.00	223,437.95	63.33
		160-2-3-118-2507	11	80,000.00	80,000.00	100.00
16	1. Ministry of Women, Child Affairs and Social Empowerment (Women's Bureau of sri Lanka) 2. Ministry of Women, Child and Youth Affairs and Sports. 3 . Ministry of Women and Child Affairs	171-2-6-0-1101	11	828,000.00	702,247.73	84.81
		171-2-6-0-1201	11	140,400.00	132,827.50	94.61
		171-2-6-4-2509	11	1,305,120.00	1,305,020.00	99.99
		171-2-6-7-2509	11	909,250.00	908,749.00	99.94
	Ministry of Women, Child Affairs and Social Empowerment	171-2-7-0-1001	11	4,718,436.29	4,440,637.74	94.11
		171-2-7-0-1003	11	3,368,800.00	3,146,980.00	93.42
		171-2-7-0-1101	11	114,000.00	81,720.00	71.68
		171-2-7-0-1201	11	11,400.00	10,800.00	94.74
		171-2-7-0-1506	11	38,853.64	38,853.33	100.00
		171-2-7-10-2202	11	2,070,500.00	2,070,320.00	99.99
		171-2-7-8-2509	11	200,000.00	199,855.00	99.93

16	1. Ministry of Women, Child Affairs and Social Empowerment (Women's Bureau of sri Lanka) 2. Ministry of Women, Child and Youth Affairs and Sports. 3 . Ministry of Women and Child Affairs	171-2-8-0-1101	11	360,000.00	221,714.00	61.59
		171-2-8-0-1201	11	54,000.00	50,400.00	93.33
		171-2-8-1-1501	11	351,427,750.00	348,095,991.00	99.05
		171-2-8-2-1501	11	71,561,420.00	69,481,155.00	97.09
		171-2-8-3-1409	11	3,997,500.00	3,969,500.00	99.30
17	1. Ministry of Investment Promotion 2. Ministry of Finance, Economic Development, Policy Formulation, Planning and Tourism	187-1-3-0-1001	11	8,924,659.65	8,901,893.39	99.74
		187-1-3-0-1003	11	6,428,400.00	6,301,683.77	98.03
		187-1-3-0-1201	11	88,000.00	87,982.00	99.98
18	Ministry of Public Security	189-1-2-0-1001	11	730,055.00	698,120.00	95.63
		189-1-2-0-1003	11	466,900.00	446,600.00	95.65
		189-1-2-2-1503	11	117,005.00	116,715.00	99.75
		189-1-2-2-1509	11	176,640.00	150,059.00	84.95
19	Ministry of Foreign Affairs,Foreign Employement and Tourism	193-1-14-0-1101	11	1,229,366.65	1,125,707.60	91.57
		193-1-14-0-1201	11	306,000.00	306,000.00	100.00
		193-1-14-0-1302	11	23,050.00	23,050.00	100.00
		193-1-14-1-2509	11	88,050.00	88,045.00	99.99
	National Productivity Secretariat	193-1-7-0-1101	11	867,000.00	757,916.90	87.42
		193-1-7-0-1201	11	38,000.00	35,000.00	92.11
		193-1-7-0-1302	11	78,950.00	78,950.00	100.00
		193-1-7-1-2509-94	11	150,557.00	144,307.00	95.85
20	Ministry of Sports &Youth Affairs - Sports Infrastructure Development Division	194-1-2-0-1202-10	11	60,000.00	60,000.00	100.00
	Ministry of Sports &Youth Affairs	194-2-7-9-2509	11	34,351,145.09	28,646,874.49	83.39
	Ministry of Sports &Youth Affairs - Small Enterprise Devlopment Division	194-2-8-0-1101	11	843,873.00	687,662.51	81.49
		194-2-8-0-1201	11	133,956.52	133,900.00	99.96
		194-2-8-0-1302	11	17,500.00	0.00	0.00
		194-2-8-0-1402	11	60,000.00	53,376.92	88.96
		194-2-8-0-1403	11	71,920.00	71,920.00	100.00
		194-2-8-0-1404	11	3,000.00	2,052.60	68.42
		194-2-8-0-1409-138	11	51,290.00	51,290.00	100.00
		194-2-8-0-1409-140	11	33,880.00	33,840.00	99.88
		194-2-8-0-2102	11	270,000.00	260,062.50	96.32
		194-2-8-0-2103	11	2,390,400.00	2,390,400.00	100.00
		194-2-8-0-2401	11	160,000.00	141,697.00	88.56
		194-2-8-4-2202-26	11	4,500,000.00	3,277,168.70	72.83

21	Department of Buddhist Affairs	201-2-2-6-1508	11	25,000.00	25,000.00	100.00
22	Department of Buddhist Affairs	202-2-1-0-1201	11	10,000.00	10,000.00	100.00
		202-2-1-7-2205	11	411,764.00	411,764.00	100.00
23	Department of Christian Religious Affairs	203-2-1-0-1201	11	3,000.00	2,995.00	99.83
		203-2-1-4-1508	11	200,000.00	200,000.00	100.00
24	Department of Cultural Affairs	206-2-2-2-1409	11	320,000.00	319,993.00	100.00
		206-2-3-0-1101	11	480,000.00	402,163.92	83.78
		206-2-3-0-1201	11	94,500.00	94,500.00	100.00
		206-2-3-0-1402	11	22,500.00	12,828.26	57.01
		206-2-3-3-1508	11	23,500.00	19,000.00	80.85
		206-2-3-4-1508	11	990,000.00	970,000.00	97.98
		206-2-3-6-1409	11	413,000.00	407,564.00	98.68
25	Department of Government Information	210-1-2-0-1101	11	88,320.00	87,866.00	99.49
		210-1-2-0-1201	11	14,400.00	14,400.00	100.00
		210-1-2-0-1205	11	13,600.00	13,600.00	100.00
		210-1-2-0-1402	11	35,809.28	35,809.28	100.00
		210-1-2-0-1403	11	160,683.18	160,683.18	100.00
		210-1-2-0-1409-138	11	46,833.00	46,833.00	100.00
		210-1-2-0-2002	11	169,361.27	169,361.27	100.00
26	Department of Social Services	216-2-2-0-1001	11	12,605,135.00	11,434,778.60	90.72
		216-2-2-0-1003	11	9,273,600.00	8,255,268.81	89.02
		216-2-2-0-1101	11	362,098.17	352,001.96	97.21
		216-2-2-0-1201	11	187,500.00	187,500.00	100.00
		216-2-2-0-1402	11	12,000.00	12,000.00	100.00
		216-2-3-1-1501	11	50,000.00	50,000.00	100.00
		216-2-3-2-1501	11	111,000.00	111,000.00	100.00
		216-2-3-5-2509	11	139,250.00	139,233.00	99.99
		216-2-3-8-1508	11	190,000.00	190,000.00	100.00
27	Department of Probation and Child Care Services	217-2-2-0-1101	11	444,000.00	364,165.90	82.02
		217-2-2-0-1201	11	66,500.00	66,500.00	100.00
		217-2-2-5-2202	11	922,300.00	918,620.00	99.60
		217-2-2-6-2202	11	458,500.00	451,000.00	98.36
28	Department of Sports Development	219-2-2-0-1101	11	68,000.00	47,736.00	70.20
		219-2-2-0-1201	11	93,265.00	93,180.00	99.91

29	Department of Immigration & Emigration	226-1-1-0-1003	11	20,880.00	20,880.00	100.00
30	1.Department for Registration of Persons - Ministry of Public Security 2. Department for Registration of Persons - Ministry of Digital economy	227-1-1-0-1001	11	12,613,835.55	12,237,761.61	97.02
		227-1-1-0-1003	11	8,538,000.00	8,243,719.31	96.55
		227-1-1-0-1201	11	88,000.00	88,000.00	100.00
		227-1-1-0-1302	11	31,800.00	31,800.00	100.00
		227-1-1-0-1303	11	252,860.00	252,860.00	100.00
		227-1-1-0-1402	11	60,000.00	60,000.00	100.00
		227-1-1-0-1405	11	250,520.00	250,520.00	100.00
		227-1-1-0-1409-138	11	11,450.00	11,450.00	100.00
		227-1-1-0-1506	11	106,867.34	99,199.56	92.82
31	Department of Census and Statistics	252-1-1-0-1002	11	276,201.81	237,706.50	86.06
		252-1-1-0-1101	11	583,000.00	580,717.00	99.61
		252-1-1-0-1201	11	55,399.98	55,330.00	99.87
		252-1-1-0-1202-9	11	288,745.00	288,745.00	100.00
		252-1-1-0-1301	11	203,350.00	203,350.00	100.00
		252-1-1-0-1402	11	103,880.00	81,927.33	78.87
		252-1-1-0-1403	11	45,000.00	45,000.00	100.00
		252-1-1-0-1409-138	11	23,334.50	23,334.50	100.00
		252-1-1-0-1409-140	11	3,000.00	3,000.00	100.00
		252-1-1-0-1409-34	11	169,000.00	169,000.00	100.00
		252-1-1-0-2001	11	998,500.00	892,579.29	89.39
		252-1-1-0-2102	11	1,262,510.00	1,251,457.50	99.12
		252-1-1-8-2507-13	11	22,826,269.92	21,465,065.71	94.04
32	Department of Pension	253-1-2-0-1002	11	210,000.00	203,128.98	96.73
		253-1-2-0-1101	11	35,000.00	22,534.00	64.38
		253-1-2-1-1502-1	11	6,420,000.00	5,635,054.50	87.77
		253-1-2-3-1502-7	11	120,000.00	101,000.00	84.17
		253-1-2-3-1502-8	11	80,000.00	80,000.00	100.00
		253-1-2-4-1502-12	11	463,947.00	463,947.00	100.00
		253-1-2-2-1502-2	21	3,985,000.00	3,651,428.84	91.63
33	Registrar General's Department	254-1-2-0-2001	11	13,214,000.00	13,068,000.49	98.90
34	Department of Wildlife Conservation	284-1-1-0-1508	11	15,017,000.00	15,013,031.90	99.97
35	Land Commissioner General's Department	286-2-1-0-1001	11	8,053,600.00	7,870,685.39	97.73
		286-2-1-0-1003	11	5,926,400.00	5,750,601.29	97.03
36	Department of Fisheries & Aquatic Resources	290-1-1-0-2001	11	1,202,277.18	1,202,277.18	100.00

37	Department of Textile Industry - State Ministry of Textile Industry and Local Apparel Products Promotion	303-2-1-0-1501	11	66,000.00	66,000.00	100.00
38	Department of Motor Traffic	307-2-1-0-1002	11	465,500.00	465,251.00	99.95
		307-2-1-0-1003	11	103,000.00	103,000.00	100.00
		307-2-1-0-1101	11	10,000.00	10,000.00	100.00
		307-2-1-0-1201	11	50,000.00	50,000.00	100.00
		307-2-1-0-1302	11	111,000.00	110,932.62	99.94
		307-2-1-0-1303	11	10,000.00	10,000.00	100.00
		307-2-1-0-1402	11	43,000.00	42,999.10	100.00
		307-2-1-0-1403	11	269,000.00	268,999.57	100.00
		307-2-1-0-1404	11	36,400.00	36,315.92	99.77
		307-2-1-0-1405	11	42,000.00	42,000.00	100.00
		307-2-1-0-1407	11	977,000.00	969,935.60	99.28
		307-2-1-0-1409-140	11	6,000.00	5,877.26	97.95
		307-2-1-6-1409	11	51,000.00	51,000.00	100.00
39	Department of Community Based Corrections	326-1-1-0-1101	11	756,000.00	428,791.80	56.72
		326-1-1-0-1201	11	42,000.00	36,000.00	85.71
40	Land Use Policy Planning Department	327-2-1-0-1101	11	420,000.00	420,000.00	100.00
		327-2-1-0-1201	11	70,000.00	69,999.59	100.00
		327-2-1-0-1403	11	53,196.10	53,196.10	100.00
		327-2-1-0-2102	11	300,000.00	299,115.00	99.71
		327-2-1-0-2507	11	1,334,000.00	1,324,518.00	99.29
		327-2-1-0-2509	11	161,000.00	161,000.00	100.00
41	Department of Manpower and Employment	328-1-1-0-1101	11	856,000.00	722,375.37	84.39
		328-1-1-0-1201	11	43,500.00	43,499.20	100.00
		328-1-1-0-1402	11	44,500.00	36,934.56	83.00
		328-1-1-0-1403	11	36,000.00	23,525.59	65.35
		328-2-2-11-2509	11	466,750.00	448,750.00	96.14

3.8 Performance of the Reporting of Non-Financial Assets

Rs.000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per financial passion Report as at 31.12.2024	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	1,378,498,536.92	1,378,498,536.92	-	100%
9152	Machinery and Equipment	630,646,421.51	630,646,421.51	-	100%
9153	Land	558,896,400.00	558,896,400.00	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	523,235,981.00	523,235,981.00	-	100%
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

ජාතික විගණන කාර්යාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. } EPCG/BT/A/DSBT/02/2024/01 | ඔබේ අංකය / உமது இல. / Your No. } | දිනය / திகதி / Date } 30 May 2025

District Secretary,
District Secretariat,
Batticaloa.

Summary Report of the Auditor General on the Financial Statements of the Head 269 District Secretariat, Batticaloa for the year ended 31 December 2024 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

The above mentioned report together with the audited financial Statements is sent herewith.

Sgd. M.H.M. Arafath
Senior Assistant Auditor General
For Auditor General.

Copy to : The Director General, Department of State Accounts, General Treasury.

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව | இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. | No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.
+94 11 2 88 70 28 - 34 | +94 11 2 88 72 23 | ag@auditorgeneral.gov.lk | www.naosl.gov.lk

EPCG/BT/A/DSBT/02/2024/01 30 May 2025

District Secretary,
District Secretariat,
Batticaloa.

Summary Report of the Auditor General on the Financial Statements of the Head 269 District Secretariat, Batticaloa for the year ended 31 December 2024 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Head 269 - District Secretariat, Batticaloa for the year ended 31 December 2024 comprising the statement of financial position as at 31 December 2024 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 the provisions of the National Audit Act, No. 19 of 2018. This report contains my comments and observations on these financial statements submitted to the District Secretariat, Batticaloa in terms of Section 11(1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Accounting Officer in terms of Section 11(2) of the National Audit Act, No. 19 of 2018 on 29 May 2025. The report of the Auditor General in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be tabled in Parliament in due course.

In my opinion, except for the effect of the matters describes in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the District Secretariat, Batticaloa as at 31 December 2024, and of its financial performance and its cash flow for the year then ended in accordance with the basis of preparation of financial statements set out in Note 1 to the Financial Statements.

1.2 Basis for Audit Opinion

Except for the effect of the matters describes in paragraph 1.6 of this report, I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's

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

1.3 Emphasis of Matter - Basis for Preparing Financial Statements

I draw your attention to Note No. 1 to the financial statements, which describes the basis of preparation of these financial statements. In accordance with Government Financial Regulation 150 and 151 and State Accounts Guideline No. 06/2024 of 16 December 2024 as amended on 21 February 2025, the financial statements have been prepared for the needs of the Batticaloa District Secretariat, the General Treasury and Parliament. Therefore, these financial statements may be unsuitable for other purposes. My report is intended solely for the use of the Batticaloa District Secretariat, the General Treasury and Parliament. There will be no change in my opinion on this matter.

1.4 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Government Financial Regulation 150 and 151 and State Accounts Guideline No. 06/2024 of 16 December 2024 as amended on 21 February 2025 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.

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

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the District Secretariat and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.5 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.

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

1.6 Comments on Financial Statements

1.6.1 Advance Payments

It was observed that the District Secretariat has made payments for electricity bills, water supply bills and telephone bills for the month of December, the last month of the year under review based on the charges of the previous months, totalling Rs.914,416. However, these advance payments had not been disclosed in ACA-5(A) of the statement of advance accounts in the financial statements.

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1.6.2 Non-Financial Assets

(a) According to the report submitted to the Comptroller General, the extent of the lands identified in the District Secretariat and 14 Divisional Secretariats had been estimated to be 24 hectares and its value was shown as Rs. 559 million under non-financial assets in the Statement of Financial Position (ACA-P). However, no action had been taken for more than 5 years to acquire the ownership of lands worth Rs. 23 million belonging to 03 Divisional Secretariats.

(b) According to the information submitted for audit, no steps had been taken to assess the values regarding the 772 public utility buildings (Multipurpose building, public building, community building, cultural hall) and government lands that were constructed and handed over completely within 678 government and 94 private lands through various programmes (NECORD, NEERP, NECEDP, etc.) by government project organizations in the 10 divisional secretariats in the district before 2015 and bring them into the accounts properly.

2. Report on other legal Requirement

I express the following matters in accordance with Section 6(1)(d) of the National Audit Act No. 19 of 2018.

(a) The financial Statements are consistent with the preceding year.

(b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

Reference to the Paragraph of the last year's Report	Recommendation not implemented	Reference to the Paragraph of this Report
1.6.1 (a)	Steps should be taken to obtain ownership of the lands.	1.6.2 (a)

3. Financial Review

3.1 Certifications to be made by the Chief Accounting Officer / Accounting Officer

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The Chief Accounting Officer/ Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been done so.

(a) The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the District Secretariat and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out, such reviews should be carried out in writing and a copy thereof should be presented to the Auditor General. However, no statement had been submitted to the audit that such a review has been carried out.

(b) The Chief Accounting Officer and the Accounting Officer should ensure that all audit queries are answered within the specified time as per required by the Auditor General. However, as per paragraph 4.4 of the report, the audit queries had not been answered.

(c) The Chief Accounting Officer and the Accounting Officer should ensure that an effective mechanism exists to conduct an internal audit properly. However, that requirement had not been fulfilled according to the observation mentioned in paragraph 5.1 of the report.

3.2 Non-compliances with Laws, Rules and Regulations

The following observations are made.

Reference to Laws, Rules and Regulations	Non-compliance
(a) The Establishment Code of the Democratic Socialist Republic of Sri Lanka	

(i)	Section 03 of Chapter XIX	Although there are 28 quarters for the use of public officers under the control of the District Secretariat, they had not been classified as staff grade, intermediate and primary officers according to the current salary scale and listed as scheduled or unscheduled quarters until the audit date of 30 January 2025.
(ii)	Section 04 of Chapter XIX	Quarters should be allocated to officers based on the allocation of quarters, criteria for selection, methods of selection and scoring systems. However, a suitable mechanism for the allocation of such quarters had not been prepared.
(iii)	Section 05 of Chapter XIX and Public Administration Circular No. 04/2016 of 26 June 2016 issued by the Ministry of Public Administration and Management	The rent charged from public officers for their use of quarters should be 10% of the salary of the said officers when the couple in government service lives in Government Quarters and 2½% of the salary of the spouse if their spouse is a public officer. However, the 2½% rent had not been calculated and collected from the spouse of the said officer who applied for the quarters from January to December 2024.
(iv)	Section 06 of Chapter XIX	The District Secretariat Quarters Usage Committee should issue instructions containing residential conditions and restrictions and should also enter into an agreement with the officer who has rented the District Secretariat quarters. However, such instructions and agreements had not been properly implemented by the District Secretariat up to the date of the audit.
(b)	Public Administration Circular of Ministry of Public Administration and Home Affairs ------------------------------	
(i)	Section 04 of Circular Letter No. 06/2008 of 14 August 2008	In addition to the monthly fuel allowance of 245 liters approved for the vehicle assigned to the District Secretary as of 31 December 2024, the District Secretariat had paid an amount of Rs.

		1,219,711 for the purchase of 3,552 liters of fuel in the year under review for the distance of 18,720 kilometers traveled in the year 2024 without obtaining approval from the Secretary of the Ministry concerned.
(ii)	Circular Nos. 21/2013 and 15/2021 of 07 October 2013 and 07 August 2021 respectively	It was observed during the audit that applications for holiday pay were being requested and recommended without any planning about which day holiday duty should be performed, what kind of duty should be done, whether that duty was additional to the daily duties and how many days it could actually be done. The internal control system regarding such application requests and recommendations was not properly implemented.

3.3 Non-compliance with tax requirements

As per 5.4.11 of the Procurement Guidelines 2006 of the Democratic Socialist Republic of Sri Lanka, a tax invoice should be obtained at the time of payment of Value Added Tax (VAT) to the contractors executing the relevant work. However, an amount of Rs. 4,361,015 regarding value added tax was paid for the contract works of constructing cricket practice pitches for 25 schools, but the District Secretariat has not received the tax invoices for the same from 02 contractors until the audit date of 20 March 2025.

3.4 Irregular Transactions

(a) Payment of Fuel and Transport Allowance

An accountant who worked at the Batticaloa Samurdhi Development Department under the Ministry of Women and Child Affairs and Social Empowerment had been paid a fuel and transport allowance of Rs. 476,530 for his full-time acting duty as a chief accountant at the Batticaloa District Secretariat for the period from 27 April 2023 to 05 October 2023. In accordance with the Public Administration Circular Nos. 05/2016 and 05/2016(1) of 07 September 2016 and 09 March 2016 of the Ministry of Public Administration and Management regarding the payment of fuel and monthly transport allowance in lieu of official vehicles, the above payments had been made without personal approval from the Secretary of the Ministry and without a performance appraisal submitted to confirm evidences that the employee had performed acting duties (full-time) in the relevant position.

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(b) Vehicle Fuel Allowance

During the year 2024, the District Secretary had reported that he had travelled 17,655 kilometers (excluding January and May) outside the district. Furthermore, based on the average fuel consumption for the vehicle, payments for 2,522 liters should have been made for trips outside the district. However, payments for 4,247 liters had been made by the District Secretariat for out-of-district trips for the year 2024. Therefore, an overpayment of 1,725 liters was observed. The average value of this is Rs. 558,900.

(c) Fuel payment for generator

For the years 2023 and 2024, payments for 509 liters and 408 liters respectively were made for the generator located at the official quarters of the District Secretary. The value of this was Rs. 185,530 and Rs. 127,628 respectively. However, no proper documents had been submitted for audit to confirm the reliability of this fuel consumption.

(d) Payment of Acting Allowance

Regarding the payment of acting allowance to two officers in Grade I of the Management Service in the Koralaipattu Central and Koralaipattu West Divisional Secretariats for the periods from 28 September 2019 to 31 May 2023 and from 26 July 2018 to 02 June 2023 respectively, according to Chapter XXXII of the Establishment Code, the appointment had been made, and the Divisional Secretariat had computed 25% of the initial salary of the acting post and paid a total of Rs. 455,079 and Rs. 581,493 respectively for the period during which the officer served. However, in accordance with Section 12:5:2 of Chapter VII of the Establishment Code regarding the payment for these duties and as per the letter No. ADM/INTCur/2018/2019 of 16 August 2019 issued by the District Secretariat Administration Division regarding the payment of acting allowance, the amounts of Rs. 58,212 and Rs. 76,904 were to be paid. However, overpayments of Rs. 396,867 and Rs. 504,589 respectively were made for the acting duty.

3.5 Operation of Bank Accounts

(a) Authorization of Payments, Approval, Certification and Payment

(i) When the bank reconciliation statement of the District Secretariat for the month of December 2024 was audited, 518 cheques worth Rs. 317.82 million had been shown as unpresented cheques for the period from September to the end of December 2024. Out of these unpresented cheques, 55 cheques worth Rs. 231.14 million had been issued without properly receiving goods and services and without completing the contract works. Further, it was observed that 55 cheques had been drawn and signed for payments in contrary to the duties provided for in Finance Regulations 136, 137, 138 and 139 by the relevant authorities responsible for drawing these cheques and making payments.

(ii) It was observed during the audit that the District Secretariat had deemed that goods, services and contract works had been received and the cheques had been shown as unpresented cheques in the bank reconciliation statement as per Financial Regulation 395(c) without issuing to the service providers. In fact, these cheques should be listed as unreleased cheques by the District Secretariat for payments and the reasons for this should be shown.

(b) Cheques had been drawn for payment based on the receipt of various goods and services by the Manmunai South Eruvil Pattu Divisional Secretariat. Regarding 10 cheques worth Rs. 7,187,310 drawn for work schemes carried out by the Divisional Secretariat in 2024 in order to procure goods and services based on the work schemes carried out by the Planning Division, it was observed that the cheques had been drawn and placed in the safe box by the responsible officers by taking into account that the relevant goods and services had been received without receiving those goods and services as at 11 March 2025.

4. Operational Review

4.1 Performance

4.1.1 Non-achievement of Expected Outcomes

(a) Construction of a cricket practice pitch

The following matters were observed regarding the cricket practice pitches constructed by the Ministry of Sports and Youth Affairs by using an allocation of Rs. 34.351 million, prioritizing 25 new and cricket-playing schools selected by the regional committee for the Cricket Development Programme in Batticaloa District.

(i) Works to be completed

This work scheme was to be completed before 30 October 2024 but was completed after 30 January 2024. In this regard, a report had been prepared by the District Secretariat for the relevant Ministry stating that these works were completed on 20 December 2024 and that the payments for this were made before 31 December 2024.

(ii) Selection of Contractors

Although the contracts are to be awarded through registered contractors of the district belonging to categories C8 and C9 as per the classification of the CIDA institution, the District Secretariat had received bids for the procurement from contractors belonging to the C6 and C7 categories for this work.

(iii) Selection of Places for Construction Works

Although this work scheme was directed to construct sports pitches in schools with the aim of developing cricket among school students, this work scheme of 05 schools had been constructed on grounds owned by the Urban Council and the Pradeshiya Sabha. Thus, the school, the Department of Education and the District Secretariat had not provided evidence to the audit as to how permissions were obtained to construct pitches on grounds belonging to institutions other than the school premises.

(iv) Laying Turf

Section 4 of the contracted work estimate required grass to be laid around the concrete area where the pitch is located. However, during the physical audit, the turf areas laid in this area had not been properly laid. For this, an amount of Rs. 372,640 had been paid to the pitch contractors of 25 schools for a total of 438.40 sq.m (square meter) of work. Accordingly, it was observed that although grasses had been laid on 25 school cricket pitches, they were currently in a charred state and grasses had not been laid properly in some places.

(v) Spread the Soil

Section 5 of the contracted estimate was estimated to lay 1,100 cu.m of Type 1 soil for 25 schools, covering 44 cu.m of the pitch. Furthermore, the District Secretariat Technical Officer and Technical Assistant who checked the final payment bill submitted by the contractors, had examined these bills and confirmed that 1,515.17 cu,m of soil had been laid, and payments had been made. However, contrary to the departmental estimates and contracted estimates, without obtaining any comments regarding a total of 453.37 cu.m of soil laid for the works of

23 schools, an amount of Rs. 1,947,513 was paid for the additional works, which was shown to have been laid in excess of the estimate.

(vi) Overpayment

During a physical audit conducted on 15 out of 25 schools that were permitted to construct cricket practice pitches, as per above section, it was observed in the audit that the amount of soil laid was 462.98 cubic meters less when comparing the documents submitted by the contractor, the documents checked by the District Secretariat Technical Officer and Technical Assistant and the comparative direct calculation. Accordingly, it was observed in the audit that the District Secretariat had overpaid to the contractors an amount of Rs. 1,973,590 as per the documents of 15 schools, on the recommendation of the Engineer and with the approval of the District Secretary.

(vii) Payment for cleaning around the pitch

As per contract, a total payment of Rs. 136,195 had been made to 25 schools for the work estimated as "Allow for site clearing around for ground". However, during the physical audit, such work had not been carried out and in some places, payments had been made even though there was no need for such work.

(viii) Report on the completion of work

As per the contract, the cricket practice pitch was to be started by 08 November 2024 and completed by 28 November 2024. However, due to political and climatic changes, the work should have been completed and handed over to the relevant schools by 20 December 2024 as requested by the contractors for an extension. Accordingly, the District Secretariat Technical Assistant, Technical Officer, Chief Engineer and District Secretary had clearly certified in the work completion report that the work was completed within the time frame specified in the contract. Although the certifications are clearly visible, the following matters were not completed by the District Secretariat before 31 December 2024.

- Although the payment cheques for this contractor had been drawn on 31 December 2024, there was a delay of three months in making the payment.

- Although the relevant works had been completed, they had not been handed over to the relevant schools by 31 March 2025.

- This practice pitch had not been fully completed in some schools observed during the audit.

- The contract invoice submitted by the contractor as of 20 March 2025 has not been checked, recommended by the Chief Engineer and approved for payment by the District Secretary.

(ix) The damage incurred in concrete part of the pitch

The cricket practice pitch for Kattankudy An-nassar Maha Vidyalaya had been constructed at the Public Sports Ground of the Urban Council. During the audit inspection on 02 April 2025, it was observed that the concrete part of the pitch had started to crack. The fact that such explosions are occurring even though it has not yet been handed over to the school and the school has not yet begun using the building for its intended purpose, it indicates the negligence of the officers who supervised and guided the programme and the failure of the contractors to carry out the programme to the standard standards.

(x) Recovery of Liquidated Damages

As per the contract and extension, the particular work should have been completed before 20 December 2024. However, it was observed that it had been fully completed after the audit date of 20 February 2025. Accordingly, when considering this date as the date of completion, the District Secretariat had not collected the liquidated damages amounting to Rs.719,700 from the contractors for delay.

4.1.2 Projects without progress despite the release of money

(a) Vehicle Repair - JR-7236

A total of Rs. 1,449,400 had been spent under the heads 269-1-1-0-1301 and 269-1-1-0-2003 to carry out repairs on a small lorry vehicle bearing registration number JR 7236 belonging to the District Secretariat in 2024. The following matters were observed during the audit regarding this vehicle repair.

(i) In order to repair a government vehicle, a report must be obtained from a qualified mechanical engineer in accordance with Public Administration Circular No. 30/2016 issued by the Ministry of Public Administration and Management on 29 December 2016. However, as requested by the Development Officer responsible for vehicles to make the necessary repairs, it was inspected by the Chief Motor Vehicle

Inspector of the Department of Motor Traffic on 30 December 2024. Accordingly, this procedure had been followed without obtaining approval from the District Secretary, the Head of the Department regarding the inspection of a government vehicle. Here, the internal control system and internal check system had not been followed, and approval had not been granted.

(ii) After carrying out the works of full tinkering and painting of the said vehicle, a bid had been invited using the shopping method for making aluminium body and a supplier had been selected and a cheque for the amount of Rs. 680,000 had been drawn on 31 December 2024. However, as of the audit date of 16 April 2025, no action had been taken to make aluminium body of the said vehicle.

4.2 Procurements

(a) Conflict of Interest in Decentralized Budget Work Schemes

The following matters were observed regarding work schemes worth a total of Rs. 9,583,832 million awarded to the “Jeyanthipuram Rural Development Society” under the decentralized budget by the Manmunai North Divisional Secretariat in the year 2024.

(i) In accordance with Section 2.2 of Public Finance Circular No. 01/2021 dated 29 September 2021 regarding the "Direct Contract Award Scheme for Community Based Organizations" of the Ministry of Finance, the aggregate value of the remaining portion of the contracts already awarded and the value of the proposed contract shall not exceed Rs. 05 million. However, contrary to this circular, civil works worth a total of Rs. 9,583,832 were awarded to the “Jeyanthipuram Rural Development Society” during the year 2024.

(ii) The Chairman of the “Jeyanthipuram Rural Development” Society is serving as an officer of the Manmunai North Divisional Secretariat. He had signed the contract for 05 civil works worth Rs. 9,583,832 for the Batticaloa District Secretariat and Manmunai North Divisional Secretariat during the year 2024 on behalf of the “Jeyanthipuram Rural Development Society”.

(iii) Furthermore, the wife of the president of the said “Jeyanthipuram Rural Development” Society holds a responsible high position in the district secretariat, and it was also observed that a contract worth Rs. 3,880,000 for civil works for the construction of a boundary fence for the Batticaloa District Secretariat was also awarded to the “Jeyanthipuram Rural Development Society”.

(iv) The said officer (Mr. Murugesh) should have obtained the necessary approval to work from such a Rural Development Society. However, the Head of Department had not taken appropriate disciplinary action against the officer for performing his duties without obtaining approval as per Section 05 of Chapter XXXI of Establishment Code.

(v) In this situation, it was observed a conflict of interest in ensuring that all technical reports, payments, estimates, data and information related to the contracted works are truthful.

(b) Construction of a fence for the District Secretariat Thiraimadu land

The Manmunai North Divisional Secretariat had entered into a contract with a Rural Development Society for the sum of Rs. 3,792,030 for the construction of a fence for the Thiraimadu land for the Batticaloa District Secretariat. The following matters were observed during the audit of this contract work.

(i) The above work, for which contracts were signed and awarded, should have been completed before 28 December 2024. However, it had been completed only after 10 February 2025. In this regard, a report had been prepared by the Divisional Secretariat to the relevant District Secretariat stating that these works had been completed on 28 December 2024 and that the payments for this had been made before 31 December 2024.

(ii) Although the provisions regarding the collection of liquidated damages in completing the work signed by the contractor on the specified date when entering into a work contract had been stated as a clause in the contract, the fact that the agreement regarding the liquidated damages had been made by the Manmunai North Divisional Secretariat which has undertaken the contract with the intention of exempting the contractor from the liquidated damage due to the interest on the Rural Development Society, the contractor demonstrates the nature of the "conflict of interest". In this situation, if the liquidated damage of Rs. 113,760 has considered to be a loss to the public finances due to carelessness incurred with conflict of interest, no action had been taken to recover it from the responsible officers under Finance Regulation 156.

(c) Repair of Divisional Secretary's Quarters

A sum of Rs. 3,042,774 had been allocated in the year 2024 under 269-1-1-0-1303 of financial allocation of the District Secretariat for the repair of the

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Divisional Secretary's quarters of the Koralaipattu North Divisional Secretariat. In this regard, the Divisional Secretary of Koralaipattu North had signed an agreement with the Women Rural Development Society on 30 October 2024 for the works worth Rs. 2,843,713 to be completed before 20 December 2024. However, when the audit examination was conducted on 20 March 2025, this building repair had not been completed. Accordingly, the Divisional Secretariat had not taken any action to recover the amount of Rs. 142,185 as liquidated damages (LD) from the contractor for approximately 100 days of delay.

(d) Playground Development Work Scheme

A sum of Rs. 78.6 million had been allocated to the Koralaipattu North Divisional Secretariat in the year 2024 through the District Development Programme. Through this allocation, Rs. 46.9 million had been allocated for the development of 18 sports grounds. The following observations were made in this regard.

(i) In accordance with Sub-No. 1.2.1 of the Procurement Guidelines of 2006 of the Democratic Socialist Republic of Sri Lanka, actions should be taken to improve economy based on competitiveness by providing fair and equal opportunities to eligible parties to participate in procurement. However, the Divisional Secretariat had awarded 18 works worth Rs. 46.9 million without following the procurement guidelines. As a result, no effort has been made by the Divisional Secretariat to achieve the pricing options and economies that can be achieved through competition.

(ii) As per Sub-No. 2.3 (i) of Public Finance Circular No. 01/2021, when awarding work contracts to community-based organizations, the Divisional Secretariat should ensure whether they have adequate financial resources commensurate with the value of the work to be provided. However, work contracts had been awarded to the Rural Development Societies without awarding work as per the circular by examining the following Rural Development Societies to determine whether they have sufficient financial resources, they are able to complete the existing contract works without any hindrances and they are able to complete the works within the contract period.

(iii) It was observed in audit that due to deficiencies in the estimates prepared by the technical officer of the Divisional Secretariat for the development works on the playgrounds, an amount of Rs. 1,564,652 had been paid for additional works to the estimated works.

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(iv) Without being completed the works contracted for Rs. 36.30 million as per contract of the development projects for 18 sports grounds in the year 2024 on time, it had been shown as 100 percent complete by the Deputy Director of Planning in the progress report of November 2024, and cheques had been drawn for final payments, but payments had been withheld due to incomplete work and later released to the contractors. However, the contract works had been completed with delays ranging from 14 to 147 days. Based on this, the Divisional Secretariat had not collected the liquidated damages amounting to Rs. 1,820,394 from the contractors for delay, considering the date of issuance of the cheques as the date of completion of the contract.

(e) Reconstruction of the Playground (Koralapattu South)

A sum of Rs. 30,000,000 out of the Rs. 61,540,000 allocated in the year 2024 through the District Development Programme had been allocated to the Koralapattu South Divisional Secretariat for the development of the playground. However, as per Sub-No. 1.2.1 of the Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka, 12 works had been awarded by the Divisional Secretariat for a sum of Rs. 25,000,000 without following the Procurement Guidelines. As a result, the Divisional Secretariat had not made any effort to achieve efficient procurement by achieving the price options and economies that can be achieved through competition.

4.3 Assets Management

4.3.1 Utilization of Non-Financial Assets

The following matters were observed in the audit conducted regarding the non-financial assets of the Koralaipattu North Divisional Secretariat for the year 2024.

(a) In accordance with the Public Administration Circular Letter No. 07/2017 of 11 December 2017 of the Ministry of Public Administration and Management, the item given in the name of an officer who was transferred should be handed over to the store in the proper manner at the time of the transfer and a written confirmation should be obtained regarding it. However, a laptop worth over Rs. 100,000, which was handed over by the Koralaipattu North Divisional Secretariat to a Divisional Secretary who was transferred on 05 August 2021 has not been returned for more than 03 (three) years.

(b) It was observed in audit that 36 machinery equipment worth Rs. 3,181,011 provided by the Batticaloa District Secretariat to the Koralaipattu North Divisional Secretariat on 22 December 2022 had not been used for more than two years and were lying idle at the Divisional Secretariat.

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(c) According to the CIGAS extract of the Divisional Secretariat as at 31 December 2024, there are 51 weight presses (Mongans) worth Rs. 51,000. However, the storekeeper had responded to the audit that only 15 weight presses were found in the Divisional Secretariat and the remaining 36 weight presses had not been found in the store since the date the store had been taken over. Furthermore, it had been reported to the audit by the Uriyakkattu Grama Niladhari that the said mongans had been handed over to a Deputy Director of Planning who was transferred from his position at the Divisional Secretariat. The Divisional Secretariat had not taken any action to take appropriate actions regarding these weight presses.

(d) It was observed in audit that the annual vehicle revenue licences for 01 tractor, 01 water bowser belonging to the Batticaloa District Secretariat and 01 tractor belonging to the Koralaipattu North Divisional Secretariat had not been obtained for 01 to 07 years.

(e) It was observed during the audit that a tractor worth Rs. 600,000 and a tractor trailer worth Rs. 50,000 belonging to the Divisional Secretariat had been lying idle for a long time without any use.

4.4 Failure to respond to audit queries

During the audit of the financial activities, management activities, project activities and activities of other departments for the financial year 2024 for the District Secretariat and Divisional Secretariats, out of the 28 audit queries issued for the period from June 2024 to May 2025, replies had not been obtained for 22 queries as at 22 May 2025.

4.5 Management Weaknesses

(a) Manmunai North Divisional Secretariat

According to the Ministry of Finance Circular No. MF/02/2023 issued by the Ministry of Finance, Economic Stabilization and National Policies on 29 December 2023, the following matters were observed during the audit regarding the goods worth Rs. 5,942,156 issued to two voluntary organizations by the Manmunai North Divisional Secretariat under the implemented Decentralized Budget Programme - 2024.

(i) Although the organizations "Humanitarian Hands" and "Progressive Tamils' League" had been registered with the District Secretariat in 2015 and 2022 respectively under the Voluntary Social Service or Non-Governmental Organizations (Registration and Supervision) Act, No. 31 of 1980 and its amendment No. 08 of 1998, no evidence and documents regarding the continuous functioning and effectiveness of the voluntary organizations had been filed by the Divisional Secretariat as of the audit date of 15 January 2025.

(ii) As per the letter no. MN/PLN/DCB/GEN/2024/01 of 20.08.2024 from the Manmunai North Divisional Secretary to the District Secretary titled “Decentralized Budget Programme - 2024” The details of the administrative committee members regarding the "Humanitarian Hands" organization, past activities, the current status of this organization, a permanent building, and suggestions regarding the issue of further equipment to this organization had been requested. However, it was observed that no instructions had been issued by the District Secretariat in this regard by the audit date of 15 January 2025.

(iii) It was observed in audit that the address of the operational office of the organizations “Humanitarian Hands” and “Progressive Tamil League” and the detail of one of their governing members are identical. Therefore, it had not been clarified to audit regarding the independence and administrative committee members of these two organizations.

(iv) The sophisticated cameras and equipment had been purchased for Rs.2,125,200 under the decentralized budget funds allocated by the Manmunai North Divisional Secretariat for the activities of the organizations “Humanitarian Hands” and “Progressive Tamil League” as per the request of the organizations. However, it had not been clarified to audit about the actual need and use of these sophisticated cameras and equipment.

(v) The Manmunai North Divisional Secretariat had reported in its performance report that equipment worth Rs. 2,972,170 and Rs. 2,969,986 had been provided to the organizations “Humanitarian Hands” and “Progressive Tamil League” respectively. However, equipment worth Rs. 1,173,560 and Rs. 1,501,100 respectively had not been received from the relevant supplier as of the audit date of 15 January 2025 and had not been distributed to the organizations by the Divisional Secretariat.

(vi) While providing facilities/ equipment to associations, social organizations, children's homes and elders homes registered under Section 03 of the letter No. NPD/DCB/2024/GEN of April 2024 issued by the Secretary of the Ministry of Finance, Economic Stabilization and National Policies, it is stated that they should be certified as being provided for public use. However, it had not been investigated and verified regarding how such goods are used for public use and how these social organizations registered during the years 2022 and 2015 operate. Furthermore, without obtaining the approval of the Secretary of the Ministry of Finance, Economic Stabilization and National Policies regarding this matter, which was not included in the circular and the Divisional Secretariat had purchased these goods and made payments.

(b) Unsettled deposits

(i) An amount of Rs. 9.6 million received for land acquisition works for the wastewater disposal project in Manmunaipattu Divisional Secretariat Division had been without being used for the intended purposes and the money had been lying in the deposit for more than 5 years without taking the necessary steps to expedite the land acquisition process.

(ii) The total deposit amount of Rs. 26,355,774 under the contractual deposit has been in the Batticaloa District Secretariat for more than 05 years. Out of which, the amount of Rs. 9,360,840 is overdue for over 07 years. However, in accordance with Financial Regulations No. 571, no action had been taken by the District Secretariat to pay the deposit or to take it as income.

5. Good Governance

5.1 Internal Audit

No actions had been taken by the officers to recover the overpayments due from the relevant officers in relation to the internal audit report that was issued by the Internal Audit Unit of the District Secretariat by stating that an acting allowance paid to two officers in Grade I of the Management Service in the Koralaipattu West and Koralaipattu Central Divisional Secretariats was improper.

5.2 Audit and Management Committee

Although the Audit and Management Committee meetings are held in accordance with the provisions set out in Section 41 of the National Audit Act No. 19 of 2018, it was observed that the values of the land and buildings of the Divisional Secretariats, liquidated damages on the contract, the inefficiency of the management and the decisions and implementations taken at the COPA Committee meeting in the year 2019 have been delayed for over three years without taking decisive and swift decisions in every committee meetings.

5.3 Systems and Controls

The District Secretariat and Divisional Secretariats draw cheques for payments for various goods, services and contract works based on their receipt. The following matters were observed during the audit of the cheques drawn in this manner.

(i) In the year under review, without being completed the goods, services and contract works within the stipulated time and received the goods and services as requested, it was observed in audit that the officers exercising powers as per Finance Regulation 136, 137, 138 and 139 had drawn cheques for payments to suppliers and contractors and kept in the safe for more than three months without making payments.

(ii) At the payments for contract works not completed as of the audit date of 11 March 2025, when it was not completed on the date specified in the contract entered into in relation to the said work no actions had been taken to compute and collect the liquidated damages (for delays) due from the date of completion as per the contract to the date of the audit and to provide instructions regarding the same.

(iii) Approval for payment should be granted only after it is confirmed that bids had been called, purchase orders had been issued, and the goods had been received in the store and recorded in the records. However, the payment cheques had been drawn without receiving the relevant goods at the District Secretariat and Divisional Secretariat. No decisions had been taken at the district level yet regarding the fine to be levied from the relevant providers regarding the delayed receipt of goods and the inclusion of such providers in the list in the future.

6. Human Resource Management

6.1 Approved and Actual Cadre

(a) The approved cadre for the District Secretariat is 1687 and the actual cadre is 2376. Thus, the excess staff is 841 or 50 percent of the approved cadre. As of 31 December 2024, there were 32 vacancies for the posts of staff grade Officers and 120 vacancies for the posts of Secondary and Primary Officers. It was observed that the vacancies in these positions may adversely affect the efficiency and effectiveness of services provided to the public.

(b) Although there were 667 staffs for various development officer posts approved in 14 Divisional Secretariats and District Secretariat in the Batticaloa District, the number of excess staffs working in those Divisional Secretariats and

District Secretariat as of 31 December 2024 was 833. Therefore, the excess staffs are 125 percent. As a result, it could not be ascertained whether those excess officers have been assigned any meaningful tasks or assignments to earn their monthly salaries.

(c) It was observed that the posts of Accountant, Additional District Registrar, Social Service Officer and Grama Niladhari (Administration) in the Koralaipattu North Divisional Secretariat have been vacant since the period 2017 - 2023 till date and there were 02 vacancies for the posts of Grama Niladhari, 05 vacancies for the posts of Economic Development Officers and 13 vacancies for the posts of Management Service Officers and 21 vacancies for posts ranging from Managers to Samurthi Development Officers for Samurthi activities. It was observed that the vacancies in these positions may greatly affect the efficiency of services provided to the public.

(d) The approved cadre of Development Officers for the Koralaipattu South Divisional Secretariat was 08 and the actual cadre was 39. Therefore, there was an excess of 31 staffs. In addition, the approved cadre for Management Service Officers was 18 and the actual cadre was 08. Therefore, there was a shortage of 10 staffs. This indicates a shortage of 45 percent of the approved cadre. Meanwhile, it could not be ascertained in audit regarding what measures were taken to address the shortage of management service officers and how effective services could be provided to the public.

M.H.M. Arafath
Senior Assistant Auditor General
For Auditor General.

Chapter 04 Performance Indicator

4.1 Performance Indicator of the Institute (Based on Action Plan)

Specified Indicator	Actual Output as a percentage (%) of the expected out put		
	100% - 90%	75% - 89%	0% -74%
Rehabilitation and Improve-ments of buildings	99.11%	-	-
Constructions of new building s and Structure	-	-	-
Constructions of New District secretariat building complex	100.00%	-	-
Furniture and equipment	100.00%	-	-
Plant and Machinery	99.99%	-	-

Chapter 05 Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the identified respective Sustainable Development Goals

Performance of the Achieving Sustainable Development Goals (SDG)						
Goal No	**Goals / Objective**	**Targets**	**Indicators of the achievement**	**Progress of the Achievement to date**		
				0% - 49%	**50%- 74%**	**75% - 100%**
01	End poverty in all its forms everywhere	1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day	• No. of vulnerable families receiving Aswesuma assistant. • No. of dry ration provided to most vulnerable families.		√	
		1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social, and environmental shocks and disasters	• No. of agro wells constructed to cope up drought impacts. • No. of small pond renovated to reduce drought impacts.		√	
02	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.4 : By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality	• No. of home gardens strengthen and extended. • No. of anicuts, tanks and cannel renovated. • No. of training programme conducted for the adaptation of climate change.		√	

03	Ensure healthy lives and promote well-being for all at all ages	3.4 : By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	• No. of awareness programme conducted about non communicable disease • No. of public parks and play grounds renovated and ensure access to all. • No. of training programme conduced about healthy food cooking.		√	
04	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.1 By 2030, ensure that all girls and boys complete free, equitable, and quality primary and secondary education leading to relevant and effective learning outcomes	• No. of school facilities improved to cater more number of students.		√	
06	Ensure availability and sustainable management of water and sanitation for all	6.1 : By 2030, achieve universal and equitable access to safe and affordable drinking water for all	• No. of toilets constructed for vulnerable families • No. of water supply connection provided to vulnerable families		√	

07	Ensure access to affordable, reliable, sustainable and modern energy for all	7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and landlocked developing countries, in accordance with their respective programmes of support.countries, in accordance with their respective programmes of support	• No. of solar power units established. • No. of household received electricity connection from national grid. • Km of national grid line extended. connection from the national grid line		√	
08	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.3 : Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services	• No. of awareness programme conducted to ensure decent work. • No. of small & medium enterprises strengthen /developed.		√	

09	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.1 : Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	• No. of tourist destination sites' facilities improved. • Affordable environment created to access industrial zone for investment.		√	
11	Make cities and human settlements inclusive, safe, resilient and sustainable	11.1 : By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums	• No. of affordable houses constructed/renovated for vulnerable families.		√	
		11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons	• Km of road constructed /renovated • No. of rural bridges constructed • No. of road safety signs and structures constructed.		√	

5.2 Briefly explain the achievement and challenges of the sustainable Development Goals

This reflects the significant achievement of the Sustainable Development Goals in 2024 as an indicator selected from the socio-economic development in the district.

Chapter 06 Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	74	65	9
Territory	33	21	12
Secondary	1,410	2,142	-732
Primary	156	153	3
Total	**1,673**	**2,381**	**-708**

6.2 Briefly State how shortage or excess in human resources has been affected to the performance of the institute

Approved cadre to our District Secretariat is 1673 while the existing cadre is 2381.

There is shortage of Grama Niladharis – 35 Management Service officers – 52 Technical officers – 07 and Information and CommunicationTechnology Assistant – 03 mainly in the secondary level.

at the same time excess cadre of the development officers are 837 The cadre shortage is managed with the support of the Development officers those who are in excess to run the District administration smoorthy.

Due to the amalgamation of planning unit staff with the District Secretariat cadre from last year, the total number of cadre is exceded when comparing with the last year cadre management report.

6.3 Human Resource Development

Rs.000

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment Local	Nature of the Program (Abroad /Local)	Output/ Knowledge Gained
Introduced tax system in Srilanka & Tax regulation trainning programme - District Secretariat Staff	100	2 Days	40,040.00	Local	Building personality development
Web development trainning Programme - District Secretariat & DS Office IT Staff	19	2 Days	52,650.00	Local	Building personality development
Current Land issues & land ciculars awareness programme - District Secretariat & DS Office Staff	100	3h	21,100.00	Local	Building personality development
Trainning programme for newly recruited Grama Niladharies	84	15 days	522,200.00	Local	Building personality development
Sinhala Language proficiency trainning programme - District Secretariat Staff	45	25 days	161,625.00	Local	Building personality development
Land acquisition act trainning Programme - District Secretariat & DS Office Staff	100	6h	108,900.00	Local	Building personality development
Law on reclaiming government land training programme - District Secretariat & DS Office Staff	100	6h	107,900.00	Local	Building personality development
Workshop on Forest conservation law & permission for transporting trees - District Secretariat & DS Office Staff	80	3h	14,100.00	Local	Building personality development
Stress management training programme - District Secretariat Staff	60	3h	73,225.00	Local	Building personality development
Mediation as a alternative disputes resolution programme - District Secretariat & DS Office Staff	75	4h	68,425.00	Local	Building personality development
Awareness programme on Crop Insurance - District Secretariat & DS Office Staff	60	2h	11,725.00	Local	Building personality development
Spiritual seminar on personality development - District Secretariat staff	78	3h	11,250.00	Local	Building personality development
Trainning programme on migrating workloads to the cloud - District Secretariat staff	55	6h	61,125.00	Local	Building personality development
Workshop on Good communication for Productivity - District Secretariat staff	75	6h	83,625.00	Local	Building personality development

Trainning programme on development of flood mitigation strategies - District Secretariat & DS Office Staff	60	3h	87,950.00	Local	Building personality development
Trainning programme on Sign language - District Secretariat & DS Office Staff	51	12Days	149,780.00	Local	Building personality development
Trainning programme on prioritizing mental health in the Work place - District Secretariat Staff	100	3h	23,725.00	Local	Building personality development
Trainning programme on Basic financial regulation, financial management & Salary - District Secretariat Staff	100	6h	109,200.00	Local	Building personality development
Education guidance & basic sign language trainning progrmme for Special needed children - District Secretariat & DS Office Staff	85	3h	74,825.00	Local	Building personality development
Mahaweli Authority act & power limits - District Secretariat Staff	100	3h	19,325.00	Local	Building personality development
Mr.T.Suman IESL Subscription & Registration fees	1		7,245.00	Local	Building personality development
Mr.T.Nirmalraj Re-imbursement of Master degree fees	1		152,000.00	Local	Building personality development
Final payment re-imbursement of MDE - Eastern University Mrs.MAC.Rameeza Mrs.MS.Silmiya Mrs.N.Pirunthan	3		25,500.00	Local	Building personality development
Mrs.G.Ramesh Annual Subscription of APFA	1		7,200.00	Local	Building personality development
Trainning for Sinhala Tamil translation course in NILET Mr.C.Thivaharan Mrs.SIM.Jalaltheen Mrs.SA.Raseed Mrs.C.Thirubaharan Ms.Y.Sathushiya	5		161,666.05	Local	Building personality development
14 Divisional Secretariats Staff Training Programme		01.01.2024 31.12.2024	1,867,132.08	Local	Building personality development
Total			**4,023,438.73**		

Chapter 07 Compliance Report

No	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
01	**The following Financial statements/accounts have been submitted on due date**			
1.1	Annual Financial statements	**Complied**		
1.2	Advance to public officers account	**Complied**		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	**Maintenance of books and registers (FR 445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	**Complied**		
2.2	Personal emoluments register/ Personal emolument cards has been maintained and update	**Complied**		
2.3	Register of Audit Queries has been maintained and update	**Complied**		
2.4	Register of Internal Audit report has been maintained and update	**Complied**		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	**Complied**		
2.6	Register for cheques and money orders has been maintained and update	**Complied**		
2.7	Inventory register has been maintained and update	**Complied**		
2.8	Stocks Register has been maintained and update	**Complied**		
2.9	Register of Losses has been maintained and update	**Complied**		
2.10	Commitment Register has been maintained and update	**Complied**		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	**Complied**		
03.	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	**Complied**		

3.2	The delegation of financial authority has been communicated within the institute	**Complied**		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	**Complied**		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	**Complied**		
04	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	**Complied**		
4.2	The annual procurement plan has been prepared	**Complied**		
4.3	The annual Internal Audit plan has been prepared	**Complied**		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	**Complied**		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	**Complied**		
05	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	**Complied**		
06	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	**Complied**		
6.2	All the internal audit reports has been replied within one month	**Complied**		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	**Complied**		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	**Complied**		
07	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	**Complied**		

08	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	**Complied**		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Para graph 13 of the aforesaid circular	**Complied**		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	**Complied**		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	**Complied**		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	**Complied**		
09	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	**Complied**		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	**Complied**		
9.3	The vehicle logbooks had been maintained and updated	**Complied**		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	**Complied**		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	**Complied**		

9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	**Complied**		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	**Complied**		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	**Complied**		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	**Complied**		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	**Complied**		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	**Complied**		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	**Complied**		
12.2	A time analysis had been carried out on the loans in arrears	**Complied**		
12.3	The loan balances in arrears for over one year had been settled	**Complied**		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	**Complied**		
13.2	The control register for general deposits had been updated and maintained	**Complied**		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	**Complied**		
14.2	The ad-hoc sub imp rests issued as per F.R. 371 settled within one month from the completion of the task	**Complied**		
14.3	The ad-hoc sub impress had not been issued exceeding the limit approved as per F.R. 371	**Complied**		

14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	**Complied**		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	**Complied**		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	**Complied**		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	**Complied**		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	**Complied**		
16.2	All members of the staff have been issued a duty list in writing	**Complied**		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	**Complied**		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	**Complied**		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	**Complied**		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	**Complied**		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	**Complied**		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens	**Complied**		

	Charter / Citizens client's charter as per paragraph 2.3 of the circular			
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	**Complied**		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	**Complied**		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	**Complied**		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	**Complied**		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	**Complied**		