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வருடாந்த செயற்திறன் அறிக்கை

ANNUAL PERFORMANCE REPORT

2024

Head No: 265

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மாவட்டச் செயலகம் - மன்னார்

DISTRICT SECRETARIAT - MANNAR

Annex :I

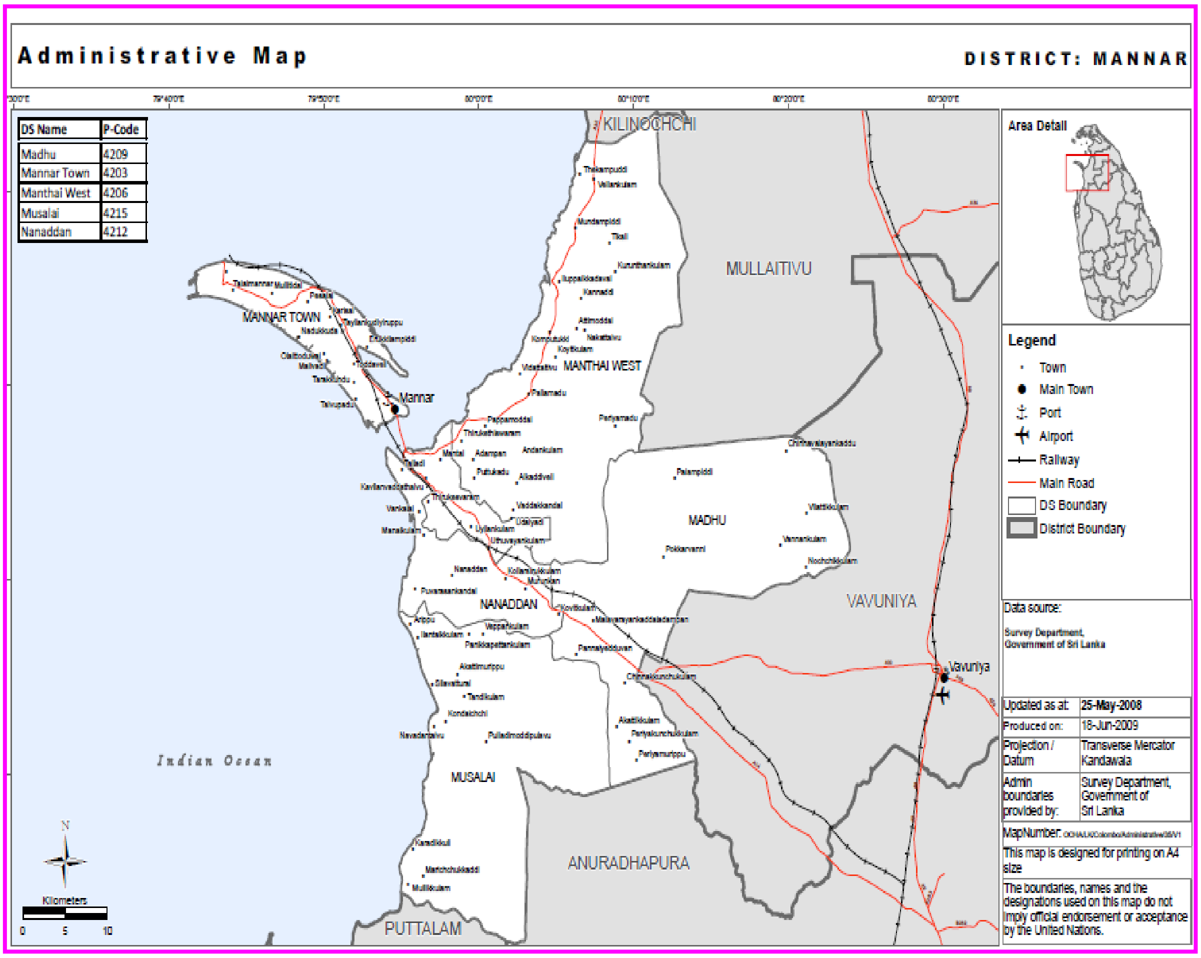
Contents

1. Chapter 01 – Institutional Profile / Executive Summary

1.1. Introduction

Situation of the District

Location: - The district of Mannar is situated in the north-west direction of Sri Lanka and consists of an island and the other part of the district. It surrounded by the districts of Kilinochchi, Mullaitivu, Vavuniya, Anuradhapura and Puttalam boundaries. There is a cause-way that connects the island and the main land. The area is 1,996 Sq km. There are five divisional secretariats namely Madhu, Mannar-Town, Manthai-West, Musali and Nanattan functioning under the Mannar District Secretariat.



Acres of the area Divisional Secretariats wise

Divisional Secretariats	Area Sq.Km.	Area Percentage
Mannar Town	212	10.62
Nanattan	148	7.41
Musali	475	23.80
Manthai West	608	30.46
Madhu	553	27.71
Total	**1,996**	**100.00**

Lively Hood and Economic Patterns of this District

- **Paddy Cultivation**
- **Fishing**
- **Plantation**

The distribution of the population of the District.

- **Population of the Divisional Secretariats wise**

Divisional Secretariats	Population	Families
Mannar Town	70,100	20,441
Nanattan	22,807	7,462
Musali	29,229	8,686
Manthai West	26,408	8,068
Madhu	14,312	4,543
Total	**162,856**	**49,200**

- **Population by Ethnic Wise**

Ethnic	Population
Tamils	96,091
Muslims	65,790
Sinhalies	975
Total	**162,856**

Weather Report

The district of Mannar is a dry zone that has high temperature and the rain-fall is very low. The temperature in this district varies from 28°c- 33°c and the average rain-fall is from 74mm-104mm.

Basic Statistical Information of the District

- ✓ Name of the district : Mannar
- ✓ Province : Northern Province
- ✓ Total land Area : 1,996 Sq.km
- ✓ No of Divisional Secretariat Divisions : 05
- ✓ No of Grama Niladharies : 153
- ✓ No of Villages : 616
- ✓ No of Polling Divisions : 98
- ✓ No of Municipal Councils : 00
- ✓ No of Urban Councils : 01
- ✓ No of Pradesiya Sabah : 04
- ✓ No of Circuit & Holiday Bungalows, Quarters : 44
- ✓ No of Members of Parliament : 06
- ✓ No of Members of Provincial Council : 06
- ✓ No of Members of Local Government Authorities : 94
- ✓ Registered Voters : 90,251
- ✓ Population : 162,856

1.2. Vision, Mission, Objectives of the Institution

Vision

Pioneering the sustainable development process of Mannar District to upgrade the living standard of the people.

Mission

Coordinating and monitoring the activities of all institutions inclusive of public and private in order to improve the performance and deliver sustainable services efficiently and effectively to satisfy the aspirations of the Government and those of the public at low cost with care and caution.

Objective

The objective of the District Secretariat is the coordination of all public and private sector activities carrying out of function delegated by various legal enactments, formulation of the socio economic development projects monitoring the implementation, guidance and ensure that the benefits are enjoyed by those concerned.

1.3. Key Functions

- Performing all functions and activities in respect of all the employees.
  (Maintaining Personal Files, Leave, Salary, Overtime, Holiday Payment, Employees Warrant, Loan, Etc.)

Providing following services to public or coordinating to get these services from the respective institutions.

- National Identity Card, Motor Traffic Revenue License, Business Registration Certificate, Birth, Death and Married Certificates, Driving Licenses.
- Maintaining & providing the Voters Register.
- Arrangement for providing permit, deed for land and resolving land issues.
- Providing monthly contribution for the elders and vulnerable people of the district.
- Providing contribution for improving the nutrition level of pregnant mothers and preschool children.
- Arranging activities for improving the mental health of the people (Counseling).
- Motivate and train the unemployed groups and families which have woman as head.

Implementation and maintenance of sound financial transaction system to achieve the overall objectives

- Spending annual allocation efficiently with approval and accounting.
- Making the payment of all employees' related payments.
- Utilizing the fund with adequate control which is in the Kachcheri deposit accounts.
- Preparing & sending monthly and yearly and all other reports to the respective Department, Ministry and Treasury.
- Making all payments for goods and services received by district /divisional secretariat.
- Conducting Board of Surveys and preparing the procurement plan of the year.

Organizing activities for encouraging and inducing the Art, Culture and Values of the Societies of this District.

- District Cultural Events, Sports Meets, Conducting National and District Level Festivals.

Designing the plan for efficient utilization of the District Resources.

- District Land use and Planning Division
- Industrial Development Unit
- District Agriculture Unit.

Safeguarding general public from the Disaster.

- Safeguarding general public from the disaster (flood, storm, drought) fulfilling the basic needs of the affected people with the participation of the Non-Government Organization.

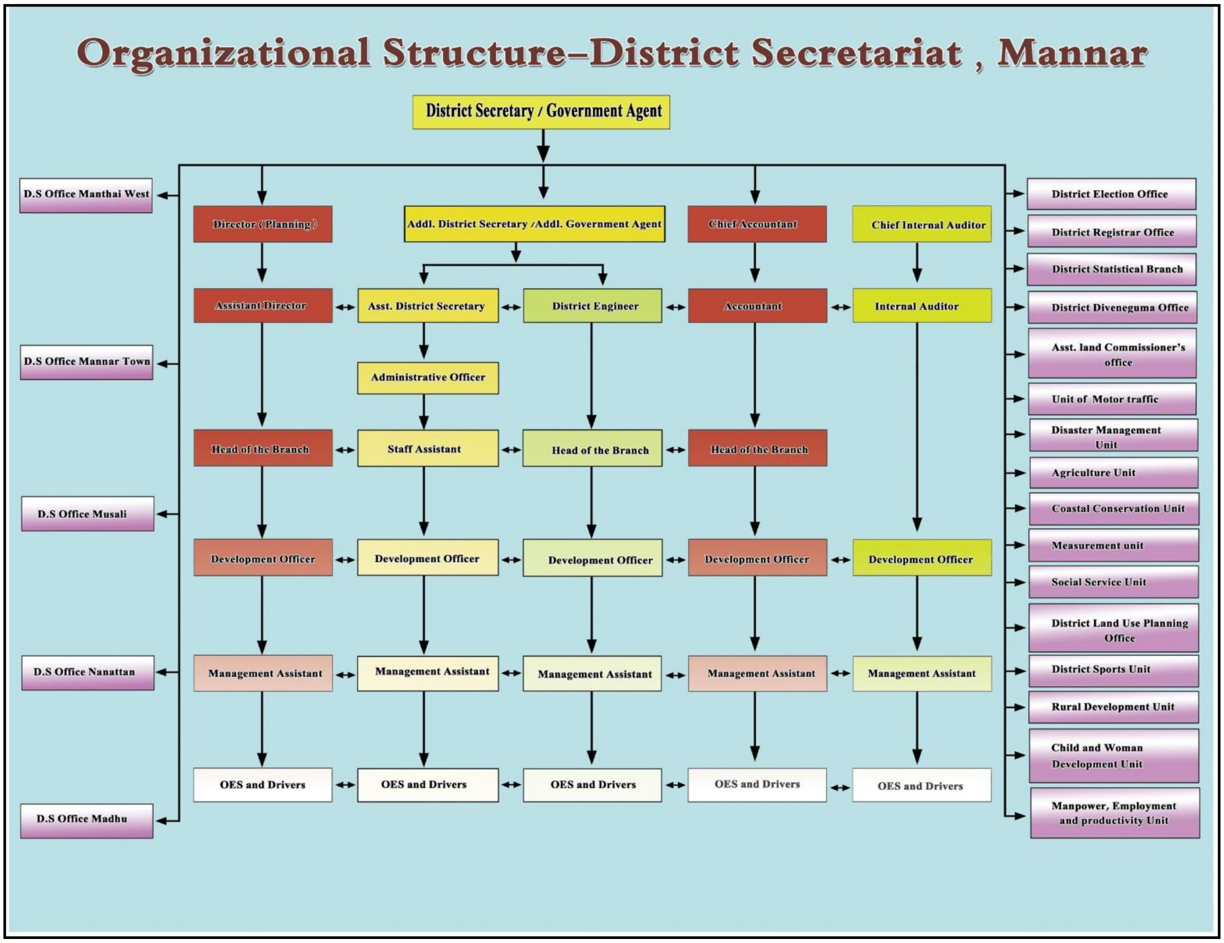
Collecting & Maintaining Basic Statistic of the District.

- It has been done by the District Unit of this District.

Strengthening the Divisional Sustainable Development.

- Development of Road, Irrigation and Electricity Facilities.
- Utilize & supervise effectively the amount received from decentralized for district development projects.
- Implementing and supervising the projects which have been introduced by the government. (Samurdhi)
- Providing the assistance for Housing Projects.
- Compensation for the war affected people.
- Compensation for wild animal attacks.

1.4. Organizational Chart



1.5. Divisional Secretariats of the District Secretariat.

- Mannar Town
- Nanattan
- Musali
- Manthai West
- Madhu

1.6. Institutions

District Secretariat Mannar, Head No – 265

Type of Allocation	Original	Final
Recurrent Expenditure		
1001 - Salaries & Wages	248,500,000	245,000,000
1002 - Overtime & Holiday Payments	6,900,000	6,900,000
1003 - Other Allowances	121,700,000	155,500,000
1101 - Domestic	5,600,000	5,490,000
1201 - Stationery & Office Requisites	10,600,000	12,100,000
1202 - Fuel		
002 – Fuel Allowance	3,400,000	4,638,000
009 – Fuel for Pool Vehicle	11,200,000	10,762,000
010 – Fuel for Other Purposes	5,100,000	3,000,000
1203 - Diets & Uniforms	180,000	180,000
1205 - Other	1,900,000	2,400,000
1301 - Vehicles	16,800,000	12,950,000
1302 - Plant and Machinery	6,300,000	5,775,000
1303 - Building and Structures	10,900,000	11,010,000
1304 – Software Maintenance	300,000	300,000
1401 - Transport	1,500,000	1,500,000
1402 - Postal & Communication	6,500,000	6,500,000
1403 - Electricity & Water	13,000,000	12,500,000
1404 - Rents & Local Taxes	1,200,000	1,200,000
1405 – Cleaning & Janitorial Services	10,600,000	10,600,000
1407 – Security Services	4,000,000	8,500,000
1409 - Other		
138 – Machinery & Office Equipment Service Agreements	3,100,000	2,500,000
139 – Vehicle Insurance	2,300,000	1,600,000
140 – Miscellaneous Services Expenditure	2,900,000	3,875,000
1504 – Paddy purchasing	-	120,868,416
1506 - Property Loan Interest to Public Servants	520,000	520,000
Recurrent Total	**495,000,000**	**646,168,416**
Rehabilitation & Improvements of Capital Assets		
2001 - Building & Structures	32,000,000	32,000,000
2002 - Plant, Machinery & Equipment	4,300,000	4,300,000
2003 - Vehicles	13,600,000	13,600,000
2102 - Furniture & Office Equipment	12,000,000	12,000,000
2103 - Plant, Machinery & Equipment	5,900,000	5,900,000
2104 - Buildings & Structures	100,000,000	100,000,000
2401 - Staff Training	2,200,000	2,200,000
Capital Total	**170,000,000**	**170,000,000**
Total	**665,000,000**	**816,168,416**

1.7. Details of the Foreign Funded Projects (if any)

- **Nill**

2. Chapter 02 – Progress and the Future Outlook

2.1. Special Achievements, Challenges and Future goals.

Mannar district is located in the northern part of Sri Lanka and surrounded by Puttalam in the south, Anuradhapura in the south-east, Vavuniya in the east, Mullaithivu in the north east, Kilinochchi in the north and the long coastal area in the western part of the district. The district covers an area of 1996 square kilometers and has an average population density of 82 per square kilo meter.

As per the updated report the total population of Mannar district is found to be 162,856.

Administratively this district has 5 Divisional Secretariats and covers 153 Grama Niladharies Divisions and 616 villages. There are five local bodies functioning in the district.

This District is predominantly Agricultural District, and has land extent of 39,684(Ha). To undertake the paddy cultivation. In addition, cultivation of other field crops, livestock farming, forestry and marine and inland fishing are the main components. There are 31,051 farm families engaged in agriculture related activities.

According to the recent survey nearly 6,694 women headed families and 2,212 disable persons are in the district and out of them, 1,826 disable persons are getting the monthly benefit from the Government.

Achievements

The Organization has a management structure that determines relationship between functions and positions and also it subdivides its delegate role, responsibilities and authority to carry out defined tasks. District Secretariat management is creating a fundamental environment which supports to undertake very applicable administration to achieve the certain achievements.

The district administration through government and non-government organizations has been working to protect all the people of the district, provide them with safe living, livelihood and medical assistance. Some of the works carried out in the district are:

- Permanent houses have been provided to 39 houseless families in the District. And also No.of 240 Resettled families got the free electricity connection and No.of 156 resettled families have been benefitted by the free water supply connection. All the above projects value is Rs. 42,838,822.00 It had been implemented through the financial arrangement of Ministry of Urban Development, Construction and Housing.

- Nos. of 387 Decentralized Budget projects (DCB) have been implemented in several sector its value of Rs. 112,284,489.83 through financial allocation of Presidential Secretariat's.

- Nos.554 Rural Development projects (RDP) have been implemented in several sector its value of Rs. 99,837,180.00 through financial allocation of Presidential Secretariat's.

- Nos. of 541 District Development projects (DDP) have been implemented in several sector its value of Rs. 183,155,673.30 through financial allocation of Presidential Secretariat's.

- Elders Payment Rs.101,937,100.00, Disable payment Rs.130,147,500.00 and Kidney payment Rs.23,512,500.00 have been paid to the beneficiaries in the year.

- The total of Rs.75,352,242.02 has been given to the Emergency response works, Cooked meals, Dry ration and Drinking water for the affected families by the Department of National Disaster and Relief Services under the Ministry of Defense.

- There are two safety centers renovated in Mannar Town Divisional Secretariat Division at the cost of Rs.1,989,860.29 by the Department of National Disaster and Relief Services under the Ministry of Defense.

- There is renovated 2.5 Km salt water bund and construction of rain water gate in Vidathalthiv at the cost of Rs.9,283,986.71 by the Disaster Management Division under the Ministry of Defense.

- Rice has been provided to families in 5 Divisional Secretariat Divisions with low income at a cost of Rs.118,471,490.00 it has been provided through the financial source of Department of Development Finance under the Ministry of finance.

- Water Supply project has been implemented in Vikkumpura Village. Its value of Rs.3,200,000.00 Source of fund is Presidential Secretariat.

- 14 selected beneficiaries under the program of 'Diriya Mang Petha' Women entrepreneurs group project implemented by Women's Bureau of the Ministry of Women and Child Affairs.

- In 2024, a total of 12,741 eligible families have been selected by Divisional Secretariat level under the scheme of selecting eligible families of Welfare Benefits Board and payment has been made to 12,423 families by the Welfare Benefit Board.

- 2817 selected beneficiaries under the program implemented by the National Secretariat for Early Childhood Development have been given nutritional allowance for pregnant and lactating mothers at a cost of Rs.76,667,500.00 with the financial contribution of the Ministry of Child and Women Affairs.

- Under the program implemented by the National Secretariat for Early Childhood Development, 756 beneficiary children in pre-schools have been provided with morning meal at a cost of Rs.6,917,930.00 with the financial contribution of the Ministry of Child and Women Affairs.

- Under the program implemented by the National Secretariat for Early Childhood Development, 13 pre-school teachers have been given allowances (Guru Abhimani) at a cost of Rs.645,000.00 with the financial contribution of the Ministry of Child and Women Affairs.

- Goats (Goat Farming) worth Rs. 19,711,089.56 have been given to 224 beneficiaries selected from 5 Divisional secretariat divisions in Mannar district under the allocation of funds of the Ministry of Agriculture, Livestock, Land and Irrigation of the impoverished villagers.

- Crop Cultivation - worth Rs. 21,779,478.47 have been given to 1721 beneficiaries selected from Divisional secretariat divisions in Mannar district under the allocation of funds of the Ministry of Agriculture, Livestock, Land and Irrigation of the impoverished villagers.

Challenges

Adequate Human Resource, Financial & Physical resources are not sufficient. These are the most important part of the administration to deliver the excellent service to the public. Our District Secretariat doesn't have sufficient officials, such as managerial level to subordinates. Nanattan, Madhu and Musali Divisional Secretariats don't have class I Sri Lanka Administrative service (SLAS) officers, therefore class II SLAS officers are covering up duties as a class I SLAS offices. It is the most important part of the administration to deliver the excellent service to the public. The Engineer of Building Department is also acting the duties in Mannar District Secretariat. The post of Translator, Electrician and Draftsman have been vacant for a long time. There is also some cadre vacant of Accountants, MSOs, Drivers, OES and there is no any Technical Officer also in the District and Divisional Secretariats

Financial Challenges

In our administrative District several types of the projects were implemented by District Secretariat and Divisional Secretariats in year of 2024 under the Government funds. Every year we are faced some of the following difficulties or challenges.

- Usually, projects approval received for late part of the years thereby some of the projects could not be completed within the time duration because not enough time for procurement procedure and the seasonal change. (rain)

- Couldn't complete the Housing project and Rural Development projects in 2019 due to lack of imprest, and still not received the allocation for the bills in hand and continuation works from relevant ministries

Physical Challenges

Office building facilities - Especially Nanattan Divisional Secretariats is still functioning in an old and small building. Although a certain number of personnel are attached here, there is not enough space.

Goals

Forming dynamic task groups to lead the district towards sustainable development, through constructor good government process and empowering human life with an effective and efficient administration optimum resource management will have to be carried out with the absolute Participation of the all-stake holders such as state private, politicians and public.

- ❖ Promoting local producers and creating better market opportunities
- ❖ Ensuring the food security by increasing local productions.
- ❖ Helping youth to identify their careers by conducting career fairs in collaboration with various organizations.

Thus, the above expected goals can be achieved not only at the district level but also at the national level.

....

K.Kanakeshwaran
District Secretary / Government Agent
Mannar District.

K. Kanakeshwaran
District Secretary / Government Agent,
Mannar District.

3. Chapter 03 – Overall Financial Performance for the Year – 202

3.1. Statement of Financial Performance

ACA -F

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

Revised Budget Allocations 2024 Rs.		Note	Actual 2024 Rs.	Actual 2023 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	A
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		1,756,543,000	1,035,910,413	A
-	Deposits		219,122,634	305,563,785	A
-	Advance Accounts		36,670,733	13,596,147	A
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,012,336,367**	1,355,070,345	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**2,012,336,367**	1,355,070,345	
	Remittance to the Treasury (D)		**46,700,000**	535,023	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**1,965,636,367**	1,354,535,322	
	Less: Expenditure				
-	**Recurrent Expenditure**				
407,400,000	Wages, Salaries & Other Employment Benefits	5	386,364,066	253,899,118	
117,380,000	Other Goods & Services	6	92,221,396	71,338,604	A
121,388,416	Subsidies, Grants and Transfers	7	118,717,250	108,750,289	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
646,168,416	**Total Recurrent Expenditure (F)**		**597,302,712**	433,988,011	
	Capital Expenditure				
49,900,000	Rehabilitation & Improvement of Capital Assets	10	35,300,240	13,469,443	
117,900,000	Acquisition of Capital Assets	11	117,432,328	22,327,551	
-	Capital Transfers	12	-	-	A
-	Acquisition of Financial Assets	13	-	-	
2,200,000	Capacity Building	14	1,524,013	65,150	
-	Other Capital Expenditure	15	-	-	
170,000,000	**Total Capital Expenditure (G)**		**154,256,581**	35,862,144	
	Deposit Payments		153,697,113	198,211,321	A
	Advance Payments		54,280,637	14,884,086	A
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**207,977,750**	213,095,407	
	Total Expenditure I = (F+G+H)		**959,537,043**	682,945,562	
	Balance as at 31st December J = (E-I)		**1,006,099,324**	671,589,760	
	Balance as per the Imprest Adjustment Statement		**1,006,099,324**	671,589,760	A
	Imprest Balance as at 31st December		-	-	A
			1,006,099,324	671,589,760	

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2024

	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	1,084,422,136	2,133,789,632
Financial Assets			
Advance Accounts	ACA-5/5(a)	69,865,291	52,255,387
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**1,154,287,427**	**2,186,045,019**
Net Assets / Equity			-
Net Worth to Treasury		(263,678,230)	(215,862,610)
Property, Plant & Equipment Reserve		1,084,422,136	2,133,789,632
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	333,543,521	268,117,997
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**1,154,287,427**	**2,186,045,019**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 6 to 45 and Annexures to accounts presented in pages from 46 to 56 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found 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.

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name : S Alokabandara	Name :	Name :
Designation : Secretary - Ministry of Public Administration, Provincial Council and Local Government	Designation :	
Date :	Date :	Date : 17/02/2025
S. Alokabandara Secretary Ministry of Public Administration, ovincial Councils and Local Government	K. Kanakeshwaran District Secretary/ Government Agent, Mannar District.	K.Yogendran Chief Accountant District Secretariat Mannar.

3.3. Statement of Cash Flows

ACA-C

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

	Actual 2024 Rs.	2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	43,172,780	37,880,823
Imprest Received	1,756,543,000	1,035,910,413
Recoveries from Advance	36,241,027	19,390,868
Deposit Received	219,122,634	305,563,785
Total Cash generated from Operations (A)	**2,055,079,441**	**1,398,745,889**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	477,412,637	324,133,637
Subsidies & Transfer Payments	118,717,250	108,750,289
Expenditure incurred on behalf of Other Heads	1,073,813,449	715,869,303
Imprest Settlement to Treasury	46,700,000	535,023
Advance Payments	38,849,499	18,243,148
Deposit Payments	153,697,113	198,211,321
Total Cash disbursed for Operations (B)	**1,909,189,948**	**1,365,742,721**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**145,889,493**	**33,003,168**
Cash Flows from Investing Activities		
Interest	2,727,938	2,550,301
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	5,639,150	308,675
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**8,367,088**	**2,858,976**
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	154,256,581	35,862,144
Total Cash disbursed for Investing Activities (E)	**154,256,581**	**35,862,144**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(145,889,493)**	**(33,003,168)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
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)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

K.Yogendran
Chief Accountant
District Secretariat

3.4. Notes to the Financial Statements

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2024

Expenditure Head No : 265

District Secretariat : Mannar

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	495,000,000	151,168,416	-	646,168,416	597,302,712	48,865,704
	(2) Capital	170,000,000	-	-	170,000,000	154,256,581	15,743,419
	Sub Total	**665,000,000**	**151,168,416**	-	**816,168,416**	**751,559,293**	**64,609,123**
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Grand Total	**665,000,000**	**151,168,416**	-	**816,168,416**	**751,559,293**	**64,609,123**

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

ACA-3

Statement of Imprest Account for the year 2024

District Secretariat : Mannar
Expenditure Head No. : 265

Rs.

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	Imprest Balance as at 31st December 2024 as per Treasury 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	6
	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)	
283/24	-	-	-	1,756,543,000	219,312,250	1,975,855,250	1,929,155,250	46,700,000	1,975,855,250	-	-	-	-	-

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.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025

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

K.Yogendran
Chief Accountant
District Secretariat

ACA -4

Statement of Deposit Accounts as at 31st December 2024

Expenditure Head No :265

District Secretariat : Mannar

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
Deposits Temporary Retained Payble to Third Parties	6000-0-0-13-98	1,612,107	60,722,197	61,507,746	826,558	826,558
Revenue Transfer to Provincial Councils	6000-0-0-14-0-17	242,200	14,590,221	10,926,625	3,905,795	3,905,795
Retention Money for Construction	6000-0-0-16-0-89	14,403,398	26,222,900	8,747,946	31,878,353	31,878,353
Compensation	6000-0-0-17-0-28	245,801,689	47,466,490	3,244,817	290,023,363	290,023,363
Temporary Retention for Statutory Payments	6000-0-0-18-0-93	90,289	419,861	429,376	80,775	80,775
Funds Received for Reimburesement of Expenditure	6000-0-0-20-0-16	5,968,315	69,700,965	68,840,603	6,828,677	6,828,677
		268,117,998	**219,122,634**	**153,697,113**	**333,543,521**	**333,543,521**

* Format should be amended including only the relevent Deposit numbers

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

ACA- 5

Statement of Advance Accounts as at 31st December 2024

Expenditure Head No : 265

District Secretariat : Mannar

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2024 (1)	Maximum Limits of Expenditure Rs.26,000,000 — Debits during the year (2) In Cash	Through Cross Entries	Minimum Limits of Receipts Rs.16,000,000 — Credits during the year (3) In Cash	Through Cross Entries	Maximum Limits of Debit Balance Rs.80,000,000 — 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	26501	52,255,387	22,713,862	31,566,775	20,018,859	16,651,874	69,865,291	-	69,865,291
(2) Other Advances	-	-	-	-	-	-	-	-	-
(3) Miscellaneous Advances	-	-	-	-	-	-	-	-	-

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

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Generate

Cumulative Non Financial Asset Accounts Report- Central Govt-2024

FINAL 2024 NEW CIGAS REPORTS

Land-9153:	29,870,000.00	**Table:**	SA 82
Building- 9151:	580,745,145.57	**Year:**	2024
Machinary-9152:	229,835,947.89	**Rpt Date**	2/8/2025 9:51:54 AM
WIP-9160:	243,971,042.77	**Head**	265
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	0.00	176,958,254.97	0.00	0.00	0.00	176,958,254.97
		Quarters	****6111107	0.00	125,213,136.75	0.00	0.00	0.00	125,213,136.75
		Circuit Bunglows	****6111108	0.00	51,745,118.22	0.00	0.00	0.00	51,745,118.22
9151	1.2-Non Residential Building		61112	0.00	403,786,890.60	0.00	0.00	0.00	403,786,890.60
		Office Building	****6111201	0.00	403,786,890.60	0.00	0.00	0.00	403,786,890.60
9160	1.4-WIP-Building & Structure		61114	0.00	143,971,042.77	0.00	100,000,000.00	0.00	243,971,042.77
		Quarters	****611146	0.00	55,030,392.73	0.00	0.00	0.00	55,030,392.73
		Office Building	****611148	0.00	88,940,650.04	0.00	100,000,000.00	0.00	188,940,650.04
9152	2.1-Transport Equipment		61121	0.00	82,681,500.00	0.00	0.00	0.00	82,681,500.00
		Passenger vehicle	****6112101	0.00	78,176,500.00	0.00	0.00	0.00	78,176,500.00
		Agricultural vehicle	****6112103	0.00	4,200,000.00	0.00	0.00	0.00	4,200,000.00
		Motor cycle	****6112109	0.00	305,000.00	0.00	0.00	0.00	305,000.00
9152	2.2-Other Machinary & Equipment		61122	0.00	138,295,935.16	0.00	17,432,328.23	8,573,815.50	147,154,447.89
		Office Equipment	****6112201	0.00	4,167,009.08	0.00	1,432,784.65	59,502.00	5,540,291.73
		Computer Equipment	****6112202	0.00	42,903,784.20	0.00	6,775,999.20	5,833,680.00	43,846,103.40
		Electrical Equipment	****6112203	0.00	37,437,682.31	0.00	5,337,203.33	2,010,695.00	40,764,190.64
		Communication Equipment	****6112204	0.00	2,981,179.55	0.00	942,348.00	36,175.00	3,887,352.55
		Furniture	****6112205	0.00	50,739,180.02	0.00	2,890,683.05	633,763.50	52,996,099.57
		Sports equipment	****6112208	0.00	20,000.00	0.00	0.00	0.00	20,000.00
		Books Periodical & Journals	****6112210	0.00	1,400.00	0.00	0.00	0.00	1,400.00
		Construction Eqipment	****6112213	0.00	350.00	0.00	53,310.00	0.00	53,660.00
		Agricultural & Dairy Farm Equipment	****6112216	0.00	45,350.00	0.00	0.00	0.00	45,350.00
9153	4.1-Land		61410	0.00	29,870,000.00	0.00	0.00	0.00	29,870,000.00
		Land	****614100	0.00	29,870,000.00	0.00	0.00	0.00	29,870,000.00

REMARKS
This is a computer-generated document. No signature is required.
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Report Generated by the new CIGAS Web Application--Developed by S.Tharshan - Director, Dept of State Accounts

Print

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

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**	1,073,813,449	
Debits made to Advance "B" Account on behalf of **Other Entities**	215,000	
Credits made to Advance "B" Account by **Other Entities**	16,788,783	1,090,817,232
Less:		
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	51,539,869	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	1,172,825	
Credits made to Advance "B" Account on behalf of **Other Entites**	16,359,076	
Debits made to Advance "B" Account by **Other Entities**	15,646,138	84,717,908
Imprest Adjustment Balance as at 31st December 2024		1,006,099,324

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

17/02/2025
K.Yogendran
Chief Accountant
District Secretariat
Mannar.

Annexure-(i)

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

Expenditure Head No : 265
Programme No. & Title : 01

District Secretariat : Mannar

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

Value		No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	2	19,100
Over	Rs. 25,000.01	2	4,985,000
Total			5,004,100

Classification of the cases by nature of Losses.	No.of Cases	Value (Rs.)
1 NPPD 4292 Accident on 23/11/2021	1	4,950,000
2 NPNB 0762 Accident on 28/11/2022	1	5,100
3 WPJQ 4923 Accident on 10/01/2023	1	35,000
4 WPPE 7584 Accident on 09/03/2024	1	14,000
Total	4	5,004,100

(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. 25,000.00	-	-
Over	Rs. 25,000.01	3	564,065
		3	564,065

Classification of the cases by Nature of Losses	No.of Cases	Value (Rs.)
1 WPJQ 4923 Accident on 29/11/2024	1	51,500
2 NPKQ 5417 Accident on 05/12/2024	1	430,565
3 NPPF 1937 Accident on 16/12/2024	1	82,000
Total	3	564,065

Age Analysis per (ii)

Less than five years	No.of Cases	7
	Amount	Rs. 5568165
5-10 years	No.of Cases	-
	Amount	Rs.
Over 10 years	No.of Cases	-
	Amount	Rs.

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.

* When there are no information with regard to this report, a nil report should be submitted

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025
K.Yogendran
Chief Accountant
District Secretariat
Mannar

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

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

NIL

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025
K.Yogendran
Chief Accountant
District Secretariat
Mannar.

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. : 265

District Secretariat : Mannar

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 Taprobane	0007041949	-	-	-	2024 November
2	Bank of Ceylon Mannar	0007041952	44,363,839	-	-	2024 November
3	Bank of Ceylon Mannar	0007041958	69,042,826	-	-	2024 November
4	Bank of Ceylon Mannar	0007041959	30,049,448	-	-	2024 November
5	Bank of Ceylon Mannar	0007041960	37,218,932	-	-	2024 November
6	Bank of Ceylon Mannar	0007041961	27,462,374	-	100	2024 November
7	Bank of Ceylon Mannar	0007041964	11,412,820	-	-	2024 November
	Total		219,550,239	-	100	

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 17/02/2025
K.Yogendran
Chief Accountant
District Secretariat
Mannar.

3.5. Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % Final Revenue Estimate
1003.07.02	Registration Fees relevant to the Department of Registrar General	-	-	6,326,950.00	-
1003.07.03	Private Timber Transport	-	-	251,988.00	-
1003.07.05	License Taxes relevant to the Ministry of Defense	-	-	8,800.00	-
1003.07.99	Other license & Taxes	-	-	844,074.80	-
2002.01.01	Rent on Government Building & Housing	-	-	3,716,209.92	-
2002.02.99	Interest -Other	-	-	2,727,938.17	-
2003.02.13	Examination & Other fees	-	-	3,500.00	-
2003.02.14	Fees under the Motor Traffic Act & other receipts	-	-	2,578,765.00	-
2003.02.03	Fees Under Registration of Persons	-	-	3,027,930.00	-
2003.02.06	Fees under the Fauna & Flora Protection Ordinance	-	-	180,600.00	-
2003.02.99	Sundry Administration fees & Charge	-	-	180,240.52	-
2003.99.00	Other Receipts	-	-	8,840,390.59	-
2004.01.00	Social Security Contribution / W & OP	-	-	18,175,386.50	-
2006.02.01	Sale of Capital Assets Vehicle	-	-	5,276,750.00	-
2006.02.02	Sale of Capital Assets Others	-	-	362,400.00	-
Total		**-**	**-**	**52,501,923.50**	**-**

3.6. Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent Expenditure				
Personal Emoluments				
1001 - Salaries & Wages	248,500,000	245,000,000	226,432,747.75	92.42
1002 - Overtime & Holiday Payments	6,900,000	6,900,000	5,684,250.89	82.38
1003 - Other Allowances	121,700,000	155,500,000	154,247,067.10	99.19
Travelling Expenditure				
1101 – Domestic	5,600,000	5,490,000	3,964,228.69	72.21
Supplies				
1201 - Stationery & Office Requisites	10,600,000	12,100,000	12,085,715.94	99.88
1202 – Fuel				
002 – Fuel Allowance	3,400,000	4,638,000	4,224,610.00	91.09
009 – Fuel for Pool Vehicle	11,200,000	10,762,000	7,614,037.26	70.75
010 – Fuel for Other Purposes	5,100,000	3,000,000	1,422,526.20	47.42
1203 - Diets & Uniforms	180,000	180,000	114,300.00	63.50
1205 – Other	1,900,000	2,400,000	1,617,983.61	67.42
Maintenance Expenditure				
1301 – Vehicles	16,800,000	12,950,000	8,329,400.22	64.32
1302 - Plant and Machinery	6,300,000	5,775,000	5,292,399.89	91.64
1303 - Building and Structures	10,900,000	11,010,000	9,203,568.03	83.59
1304 – Software Maintenance	300,000	300,000	52,763.94	17.59
Services				
1401 – Transport	1,500,000	1,500,000	1,282,500.00	85.50
1402 - Postal & Communication	6,500,000	6,500,000	5,220,745.98	80.32
1403 - Electricity & Water	13,000,000	12,500,000	11,065,339.18	88.52
1404 - Rents & Local Taxes	1,200,000	1,200,000	6,800.00	0.57
1405 – Cleaning & Janitorial Services	10,600,000	10,600,000	7,724,443.41	72.87

1407 – Security Services	4,000,000	8,500,000	7,740,932.48	91.07
1409 – Other				
138 – Machinery & Office Equipment Service Agreements	3,100,000	2,500,000	1,557,124.23	62.28
139 – Vehicle Insurance	2,300,000	1,600,000	647,061.18	40.44
140 – Miscellaneous Services	2,900,000	3,875,000	3,054,915.60	78.84
Transfers				
1504 – Paddy purchasing	-	120,868,416	118,471,490.00	98.02
1506 - Property Loan Interest to Public Servants	520,000	520,000	245,759.99	47.26
Recurrent Total	**495,000,000**	**646,168,416**	**597,302,711.57**	**92.44**
Capital Expenditure				
Rehabilitation & Improvements of Capital Ast.				
2001 - Building & Structures	32,000,000	32,000,000	30,042,820.08	93.88
2002 - Plant, Machinery & Equipment	4,300,000	4,300,000	2,100,950.83	48.86
2003 - Vehicles	13,600,000	13,600,000	3,156,468.81	23.21
Acquisition of Capital Assets				
2102 - Furniture & Office Equipment	12,000,000	12,000,000	11,805,405.45	98.38
2103 - Plant, Machinery & Equipment	5,900,000	5,900,000	5,626,922.78	95.37
2104 - Buildings & Structures	100,000,000	100,000,000	100,000,000.00	100
Capacity Building				
2401 - Staff Training	2,200,000	2,200,000	1,524,013.00	69.27
Capital Total	**170,000,000**	**170,000,000**	**154,256,580.95**	**90.74**
Total	**665,000,000**	**816,168,416**	**751,559,292.52**	**92.08**

3.7. In terms of F.R. 208 grant of Allocations for expenditure to this Department District Secretariat

S. No	Head No	Name of the Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization
				Original	Final		
1.	001	Presidential Secretariat	Field Programme of meeting stakeholders, Urumaya National Programme, District Development Programme, DCB, District Development Activities	518,834,865.00	518,834,865.00	404,898,407.52	**78.04**
2.	020	Election Commission	Staff Allowance & Incentive for Presidential Election duty 2024	1,264,386.50	1,264,386.50	1,264,386.50	**100**
3.	101	Ministry of Buddhasasana, Religious and cultural Affairs	Construction of water tank for Mothotta Raja Maha Vihara	500,000.00	500,000.00	500,000.00	**100**
4.	102	Ministry of Finance Economic Stabilization and National Policies	Elderly, Disability & Kidney Patient Allowance, Aswasuma programme	264,885,305.00	264,885,305.00	263,050,578.17	**99.31**
5.	103	Ministry of Defense	Drought relief, Flood relief, , Emergency work for disaster, Salary and other recurrent	100,808,161.00	100,808,161.00	90,825,812.75	**90.10**
6.	110	Ministry of Justice Prison Affairs and Constitutional Reforms	Mediation board payments, Art & Cultural Programme	2,825,800.00	2,825,800.00	1,665,242.50	**58.93**

7.	111	Ministry of Health	Salary and Other recurrent, Drinking water RO Plant, Traditional Food Promotion Awareness Programme, YOGA Programme, Traditional Food Exhibition	880,280.00	880,280.00	847,425.98	**96.27**
8.	118	Ministry of Agriculture and Plantation Industries	Food Security & Technology Programme, Agriculture Committee meeting, Crop Cultivation Project, Goat Farming Project, Agriculture Modernization Programme, Repairs of warehouse, Salary and Other recurrent	54,649,656.23	54,649,656.23	52,886,623.49	**96.77**
9.	122	Ministry of Tourism & Lands	Renovation of Bhimsaviya Division Office, Compensation for land acquisition, Salary and Other recurrent	2,055,510.00	2,055,510.00	1,225,587.59	**59.62**
10.	123	Ministry of Urban Development and Housing	Housing Project, Electricity Connection & Water Supply Connection for beneficiaries	60,379,236.80	60,379,236.80	57,286,272.72	**94.88**
11.	126	Ministry of Education	Travelling & Stationery Expenses	220,500.00	220,500.00	145,129.53	**65.82**
12.	130	Ministry of Public administration, home affairs, Provincial Councils and Local Government	Salary and Other recurrent, Capacity Building Programme & Foreign Travelling Expenses, Training Programme for Recruited Grama Niladhari, Maintenance of Circuit bungalows	28,102,430.00	28,102,430.00	25,867,449.96	**92.05**

13.	149	Ministry of Industries	Renovation of the DVO Building, Purchasing Furniture, District Trade Fair, Entrepreneurship Week Programme & Other recurrent	1,526,243.00	1,526,243.00	1,472,102.98	**96.45**
14.	160	Ministry of Environmen t	Salary and other recurrent, World Environment Day	746,900.00	746,900.00	716,589.85	**95.94**
15.	171	Ministry of Women and Child affairs	Salary and other recurrent, Nutritional Allowance, Morning Meals, District Child Development Committee Meetings, Guru Abhimani, Counselling Programme, Leadership Training, Diriya Mang Petha, District Progress Meeting	88,040,015.00	88,040,015.00	87,344,987.42	**99.21**
16.	187	Ministry of Investment Promotion	Salary and other recurrent	8,743,213.67	8,743,213.67	8,061,805.42	**92.21**
17.	189	Ministry of Public Security	Meeting expenses, Salary and other recurrent	141,310.00	141,310.00	134,099.40	**94.90**
18.	193	Ministry of Labor and Foreign Employment	Travelling allowance, Stationery, Progress meeting, SME Programme, District Migrant Society Creation	499,770.00	499,770.00	339,645.68	**67.96**
19.	194	Ministry of Sports and Youth Affairs	Travelling, Stationery, Communication and Other Recurrent, Staff Training, Youth Empowerment Programme, Furniture & Office Equipment, District School Cricket Development Programme	19,553,163.94	19,553,163.94	9,386,091.36	**48**

20.	198	Ministry of Irrigation	Travelling, Communication & Other recurrent, Vehicle Repair, Maintenance of Yoda Wewa	1,801,065.00	1,801,065.00	1,639,050.39	**91**
21.	202	Department of Muslim Religious and Cultural Affairs	Stationery	5,000.00	5,000.00	5,000.00	**100**
22.	203	Department of Christian Religious Affairs	Stationery & Construction of Madhu Pilgrim House	5,006,000.00	5,006,000.00	4,775,624.32	**95.40**
23.	206	Department of Cultural Affairs	Kalakaru Suwadam, Regional & District Literary Festival, Dolosmahe Pahana, Needy Artists, Kalabhushana Award Ceremony, Progress Meeting & Other Recurrent	659,500.00	659,500.00	610,333.17	**92.54**
24.	210	Department of Government Information	Stationery, Communication & Other Recurrent	59,800.00	59,800.00	54,494.62	**91.13**
25.	216	Department of Social Services	Salary and Other Recurrent, CBR National Programme, National Amateur Athletic Meet for the Disabled	7,214,955.00	7,214,955.00	7,126,915.58	**98.78**
26.	217	Department of Probation and Child Care Service	Children Councils, District Progress Review Meeting, Awareness Raising Programmed on Mitigating Children issues, Twin Aid, World Children's Day Programme, Implementation of Care Plan, Medical / Nutrition Aids & other Recurrent	623,600.00	623,600.00	609,041.97	**97.67**
27.	219	Department of Sports Developmen t	Travelling & Stationery	92,953.00	92953.00	50,953.00	**54.82**

28.	226	Department of Immigration & Emigration	Incentive for Online Passport Application	3,000.00	3,000.00	-	**-**
29.	227	Department of Registration of Persons	Salary and Other Recurrent	6,758,880.19	6,758,880.19	6,155,853.35	**91.08**
30.	243	Department of Developmen t Finance	Operational Expenses of Warehouses	3,000,000.00	3,000,000.00	2,894,197.68	**96.47**
31.	252	Department of Census & Statistics	Travelling, Over time, Stationery, Vehicle Service, Crop Cutting & Other Recurrent, Census of Population, Training Classes, TTO Training Class Claim	7,062,913.60	7,062,913.60	6,508,237.44	**92.15**
32.	253	Department of Pensions	Civil Pension, W&OP Pension Postal,,Overtime,Pr inting,& Other recurrent	33,362,375.00	33,362,375.00	30,220,724.04	**90.58**
33.	284	Department of Wildlife Conservatio n	Wild animal attack Compensation	2,317,100.00	2,317,100.00	2,317,100.00	**100**
34.	286	Land Commission er General's Department	Salary and Other Allowance	1,190,625.00	1,190,625.00	682,500.00	**57.32**
35.	307	Department of Motor Traffic	Overtime & holiday pay,Stationery, communication,Ele ctricity & Other Recurrent	1,047,330.00	1,047,330.00	782,106.29	**74.68**
36.	326	Department of Community Based Corrections	Travelling & Stationery	255,000.00	255,000.00	204,556.68	**80.22**

37.	327	Department of Land Use Policy Planning	Travelling & Stationery, District and divisional leval Land use Committee Meetings Development Programme	853,500.00	853,500.00	802,716.48	**94.05**
38.	328	Department of Manpower and Employment	District Job Fair, Garu Saru Programme, Job Seekers Programme, Practical Experience Programme for A/L Students, Basic Aari Work Class Programme, Persons with Disability Programme, Smart Youth Programme, Cleaning Service of the PES Center & other Recurrent	630,615.00	630,615.00	561,399.33	**89.02**
Total				**1,226,600,957.93**	**1,226,600,957.93**	**1,073,919,043.16**	**87.55**

3.8. Performance of the Reporting of Non – Financial Assets.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as per financial position report as at 31.12.2024	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	580,745,145.52	580,745,145.52	-	-
9152	Machinery and Equipment	229,835,947.89	229,835,947.89	-	-
9153	Land	29,870,000.00	29,870,000.00	-	-
9154	Intangible Assets	0	0	-	-
9155	Biological Assets	0	0	-	-
9160	Work in Progress	243,971,042.77	243,971,042.77	-	-
9180	Lease Assets	0	0	-	-
Total		**1,084,422,136.18**	**1,084,422,136.18**	-	-

3.9. Auditor General's Report

English Translation

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

My No. NPCG/MN/A/DSM/2024 **Your No.** Date: 30th May 2025

District Secretary,
District Secretariat,
Mannar.

1. **Financial Statements**

1.1 Preconceived Opinion

The Statement of financial as at 31st December 2024 of District Secretariat Mannar and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31st December 2024 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lanka to be read with the National Audit Act No 19 of 2018. My comments and observation are established in this report which will be submitted to the District Secretariat Mannar according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

In my opinion, it is reflecting the fair condition and real commutation theory, except the impact of the matters mentioned in paragraph 1.6 in this report, those financial statements of the District Secretariat of Mannar and financial performance and cash flow which were ended as at 31st December 2024

1.2 The basis for Preconceived opinion

Except the impact of the matters mentioned in paragraph 1.6 in this report, I have done the audit according to the Sri Lanka Audit standard. My responsibility in regard to financial statement has been described in auditor's responsibility section. I believed that I have sufficient and suitable auditory evidence to provide my opinion.

1.3 Emphasizing a Point – Basics Related to the Financial Statements

I request your attention to Note No. 1 to the Financial Statements, which explains the basis of preparation of these Financial Statements. The Financial Statements have been prepared by the Mannar District Secretariat to meet the requirements of the General Treasury and Parliament, in accordance with Financial Regulation Acts 150 and 151, and State Accounts Guideline No. 06/2024 dated 16th December 2024, as amended on 21st February 2025. Therefore, these Financial Statements may be unsuitable for other purposes. My report is intended solely for the use of 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 Accounting Officers related to the financial Statements

In General, responsibility of the Accounting Officer is to prepare the financial statements and determine internal control and make statements absence of errors or fraud in accordance with Financial Regulation Acts 150 and 151, and State Accounts Guideline No. 06/2024 dated 16th December 2024, and in accordance with established accounting theories and reflecting the real and reasonable condition.

In order to prepare periodical annual financial statements by the District Secretariat according to the section 16(1) of National Audition Authority Act No 19 of 2018, reports and books should be maintained properly in relation to the income, expenditure, assets and liabilities.

According to the sub section 38(1) (c) of National Audit Authority Act, necessary changes must be made to develop and implement the construction control system for the financial control and periodic review of the efficiency procedure to be certified by the accounting officers at the District Secretariat.

1.5 Responsibility of the auditors related to the audit of financial statements

It is our objective to submit a report of the Auditor General incorporated with my suggestion and obtaining reasonable confirmation of total financial statements. Leaving out and free from the fraud and errors, nevertheless the reasonable /certification is nature of top level, while auditing the account in accordance with the Sri Lanka accounting and auditing standard, it is not at all a confirmation that it will not have erroneous statements. As the fraud and corruption impacts individually or collectively, there is possibility of having erroneous statements and as such it should be taken into consideration while taking economical decision based on these statements who using them.

Auditing of account was carried out by me according to the field transparency and with the background of the field of professionalism.

- The basis for my suggestion is that the identification of danger of the financial statements revealing the fraud and errors and planning the appropriate accounting method suited to the circumstance and obtaining the relevant accounting evidence, the impact occasioned due to fraud is greater than the fair statement of account impact. The reason for the area of fraud is wrong combination, preparation of wrong documents, deliberate outs, and avoidance of internal control.

- In order to plan the appropriate accounting procedure suited to the circumstance, it was not considered to disclose the secession about the effectiveness of the internal control of the District Secretariat.

- The structure of the accounting statements containing transparency the issues and receipts required for contents and to do the assessment of the appropriate and other incidents are incorporated in the financial statement.

- While preparing the financial statement and the structure of the financial statement and the issues and receipts are all totally appropriately and reasonably incorporated, and evaluated whether the events and incidents are fairly incorporated into the financial statements.

Important audit finding major internal control weaknesses and other related matter in our audit have been informed to the accounting officer

1.6 Opinions on the Financial Statements

1.6.1Non Financial Assets

The following observations are made

(a) In the review year, sum of Rs. 6,105,123 disbursed for the District Secretariat and 02 Divisional Secretariat under the renovation and upgrading of non - financial assets. However, a deficiency of Rs. 6,105,123 reflected in total value of non - financial assets due to non-inclusion of this amount in the non- financial assets.

(b) Out of the five generators owned by the District Secretariat, one generator valued at Rs. 7,236,000 and another generator without an assigned value were not recorded in the asset accounts. Consequently, the value of non-financial assets was understated.

(c) In 2021, the value of non-financial assets increased due to the receipt of insurance compensation amounting to Rs. 4,950,000 for a vehicle that was damaged in an accident and deemed unusable.

2. Report related to other legal requirements

According to the section 6 (D) of National Audit Act No. 19 of 2018, I do furnish following points.

(a) the financial statements comply with the previous year

(b) Following recommendations given by me regarding the financial statements of the preceding year are not implemented

Relevant to the para	Audit Observations	Recommendation
1.6.1,1 (b)	A deficiency found in the non financial assets due to non inclusion of the valuation of the land of 2625 sq feet in Mannar District secretariat Action Should be taken asses the value	Action Should be taken to asses the value of the land and show in financial statement.

3. Financial Review

3.1 Expenditure Management

The following observations are made

(a) The allocation of Rs. 38,770,149 across 39 expenditure object codes of the District Secretariat has been reported as savings ranging from 11% to 100% during the review year.

(b) A total of Rs. 12,323,000 was reallocated from seven expenditure object codes to other expenditure object codes through a category change at the District Secretariat. Nevertheless, the net allocation for these expenditure object codes reflected total unutilized funds amounting to Rs. 33,119,381, indicating savings ranging from 7% to 27%.

(c) Furthermore, although a total of Rs. 10,823,000 was transferred to five expenditure object codes through virement by the District Secretariat, Rs. 5,833,922 of this amount was not utilized for the intended purposes and, it indicates inefficiency in budget preparation.

(d) Although Rs. 212,828 was allocated for administrative expenses in the estimates for three capital expenditure projects during the year under review, actual expenditure amounted to Rs. 319,416, resulting in an excess spending of Rs. 107,588 over the allocated amount.

3.2 Adherence to Liabilities and Controls

In accordance with Financial Regulation Clause 3.3 of Guideline 03 related to the preparation of financial statements under the State Accounts Guideline No. 06/2024 dated December 16, 2024, liabilities and responsibilities in reporting institutions should be disclosed as per the liability ledger as at December 31, 2024. However, in the report for the year under review, liabilities and responsibilities amounting to Rs. 1,482,101 were not included

3.3 Utilizing of the funds granted by other Ministries and Departments

3.3.1. Recurrent Expenditure

(a) As indicated in the expenditure report of the year 2024, funds were allocated for 65 Recurrent expenditure subjects through 17 ministries and 12 departments. Due to under utilization of these funds, savings ranging from 10% to 80% were observed, amounting to a total of Rs. 11,700,983. This shows as a function of inefficient financial management

(b) As indicated in the expenditure report of the year 2024, the financial provisions allocated under 10 recurrent expenditure subject by two other Ministries and five Departments were fully unutilized, resulting in total savings of Rs. 360,296, representing up to 100% of the allocated funds.

3.3.2. Capital Expenditure

During the year under review, a total of Rs. 127,960,849 of the funds provided for 13 capital expenditures of 09 ministries were found to be not utilized and savings ranging from 10 percent to 90 percent.

3.4 Non-compliance with laws, rules and regulations

The following are examples of non-compliance with laws, rules, regulations, and management decisions

No	Compliance with laws, regulations, standards, and management decisions	value	Discrepancies
a	Other rules and guidelines Guidelines 3.5 of the Government Procurement Guidelines of the Democratic Socialist Republic of Sri Lanka (2006)	805,120	Although the direct purchasing limit for recurrent expenditure for the District Secretary was Rs. 200,000, direct purchases were made on two occasions for a total amount of Rs. 805,120.

3.5 Deposit account balances

13 deposits of the District Secretariat and 8 deposits of the Divisional Secretariat Musali, totalling 21 deposits amounting to Rs. 3,116,513, have been deposited in the General Deposit Account for more than two years without any action being taken in accordance with Financial Regulation 571.

4. Operational Review

4.1 Performance

4.1.1 Not receiving the expected benefits

(a) Ministry of Agriculture

(i) The Ministry of Agriculture has released a financial allocation of Rs. 2,577,060 to the District Secretariat for the mushroom cultivation project. Although a total of 20 beneficiaries were to be selected from the 05 Divisional Secretariat Divisions in the Mannar District for this purpose, only 15 beneficiaries participated. Therefore, the allocation amount of Rs. 644,265 for the 5 beneficiaries was saved.

(ii) The primary objective of improving the beneficiaries' livelihoods through the above mentioned project has not been achieved to date. Additionally, due to the lack of resource assessment, inadequate awareness programs, and absence of market opportunity facilities, the beneficiaries were unable to reach the expected livelihood targets, resulting in the project being deemed unsuccessful.

(b) Kattukkarai Lake Level Agricultural Organization

(i) Although the Katukkarai Lake Agricultural Organization has been operating since 2018, it has not been registered as per Section 43(2) of the Agrarian Development Act, No. 46 of 2010.

(ii) Despite the absence of records for the aforementioned organization, according to the decisions of the project management committee meetings, agricultural land allocated annually and additional agricultural land distributed during the period from 2021 to 2023 were provided to farmers on credit without issuing receipts. Consequently, a total income of Rs. 9,729,549 was collected, which constitutes unauthorized revenue collection contrary to Financial Regulation 178(1) of the Democratic Socialist Republic of Sri Lanka.

(iii) A total sum of Rs. 567,105 was spent from the public funds collected under the above-mentioned Katukkarai Lake Agricultural Organization for the farewell ceremony and token gifts given to two executive officers who had retired or been transferred from government departments. This expenditure is in contravention of Section 3.5, Chapter XLVII of the Establishments Code of the Democratic Socialist Republic of Sri Lanka.

(iv) Although the above organization had made a payment for the renovation of the Project Manager's Office in 2022 at a cost of Rs. 354,603, no evidence was found of the renovation of the above office.

<u>(c) Ministry of Urban Development and Housing</u>

Although 24 houses were constructed and provided by the Ministry of Urban Development and Housing in the areas under the Manthai West Divisional Secretariat between 2016 and 2023, they remain unoccupied and unused, resulting in a total of Rs. 19,600,000 in inefficient use of government funds.

4.1.2.Projects initiated after delay

Although an amount of Rs. 2,428,300 was requested and received by the Divisional Department of Agriculture for the beekeeping project, the necessary activities such as resource assessment, awareness programs, and beneficiary identification were not effectively carried out by the officers of the District Department of Agriculture. As a result, the allocated funds expired and were returned as of December 31, 2023.

4.2 Property Management

According to the District Secretariat Census Board report for the year under review, 33 numbers of various capital goods provided by a private and non-governmental organization had not been valued and included in the accounts.

4.3 Losses and Damages

During the year under review, the losses for 02 vehicles involved in accidents have not been recovered.

4.3 Weaknesses in Management

(a) According to the report of the Board of Accounts for the year under review, 414 items of 63 types of goods of 5 Divisional Secretariats are not recorded in the inventory register.

(b) No action has been taken to recover the outstanding loans of 442 Samurdhi members who have not paid their monthly loan instalments for more than 09 months and are considered uncollectible loans, totalling Rs. 35,626,602.

5. Human Resource Management

By the end of the year under review, there were 98 vacancies and 02 surplus positions in the District Secretariat and Divisional Secretariats.

J.A.S.Dhammika Perara,

Assistantan Auditor General,

National Audit Office

Chapter 04 – Performance indicators

4.1. Performance Indicators of the Institute

Specific Indicators	Actual output as a percentage (%) of the expected output		
	90% - 100%-	75%-89%	50%-74%
Land Permit	-	78%	-
Birth Certificate, Death Certificate, Marriage Certificate	101%	-	-
Vehicle Revenue License	97%	-	-
National Identity Card	90%	-	-
Business Registration	122%	-	-

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

5.1. Indicate the Identified respective Sustainable Developments Goals

End poverty in all its forms everywhere

Eradicating poverty in all its forms remains one of the greatest challenges facing humanity. While the number of people living in extreme poverty dropped by more than half between 1990 and 2015, too many are still struggling for the most basic human needs. The SDGs are bold commitment to finish what we started and end poverty in all forms and dimensions by 2030. This involves targeting the most vulnerable, increasing basic resources and services and supporting communities affected by conflict and climate-related disasters.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Reduce Poverty	Improve living standard	Provide Aswesma benefits to 12334 families who are living under the poverty by 15 food banks out of 24 established food banks	-	-	100%
			Rs.395.27 million valued DCB, RDP & DDA projects have been implemented	-	-	100%

			Further, Office Renovation work and IT Park construction works are ongoing its value 130.04 million & Pregnant mothers payment paid to 643 families its value Rs. 76.67 million. Disable payment, Kidney payment and elders payment Rs.255.60 million have been paid.	-	-	100%
			Rice has been provided at cost of Rs.118.47 million to 30,425 Selected low-income families from 5 divisional secretariat by department of finance	-	-	100%

Affordable and Clean Energy

Yet as the population continues to grow, so will the demand for cheap energy, and an economy reliant on fossil fuels is creating drastic changes to our climate. Investing in solar, wind and thermal power, improving energy productivity, and ensuring energy for all is vital if we are to achieve SDG 7 by 2030. Expanding infrastructure and upgrading technology to provide clean and more efficient energy in all countries will encourage growth and help the environment.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%-100%
7 CLEAN ENERGY	Affordable and Clean Energy	Ensure access to affordable, reliable and modern energy service to our requirements Ensure universal access to affordable, reliable and modern energy services	Provided free electricity connection to 240 ID families and Free water connection to 156 ID families in our district Rs.14.45 million spent under the financial support of "Ministry of urban Development and housing	-	-	100%

Make cities and human settlements inclusive, safe, resilient and sustainable

Many of these cities are not ready for this rapid urbanization, and it outpaces the development of housing, infrastructure and services, which led to a rise in slums or slum-like conditions. The rapid growth of cities is a result of rising populations and increasing migration and has led to a boom in mega-cities, especially in the developing world, and slums are becoming a more significant feature of urban life.

Making cities sustainable means creating career and business opportunities, safe and affordable housing, and building resilient societies and economies. It involves investment in public transport, creating green public spaces, and improving urban planning and management in participatory and inclusive ways.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Sustainable Cities and Communities	Ensure access for all to adequate , safe and affordable housing Facilities	Construction of 39 Houses (0.6 million House) and 37 Houses (1 million House) by Ministry Urban development Construction and housing cost of Rs. 42.84 million	-	-	100%

5.2. The achievements and challenges of the Sustainable Development Goals.

Adequate Human Resource, Financial & Physical resources are not sufficient in our district. These are the most important part for enhance our living standard of our people. While the future is impossible to predict, there are clear directions on several economic and social aspects that will influence our ability to meet the Sustainable Development Goals (SDGs). These mentioned particular project implementing in the certain project period the following benefits were utilized by the beneficiaries. Increasing job opportunities & incomes, reducing poverty, Improvement of living standard and Renovating internal roads & Common buildings. Livelihood Items & Loan Issued to improve living Standard of the People.

As a developing country, Sri Lanka will continue to see rising demand for electricity. Luckily, the country has abundant renewable energy potential. Transitioning to renewables presents an opportunity to reduce fuel imports that are placing a burden on government finances, to create jobs, including for women, and to rebuild the economy based on clean and affordable energy. This transition will create multiple gains for the economy, the energy industry, and the environment: Generally, the Population continues to grow, so it will be the demand for cheap energy. Investing in Solar, wind and Thermal Power improving energy productivity help the energy for all.

Our Mannar District has lot s of potentials for enhance the tourism industry. With the financial support of the Ministry of Tourism Mannar fort, Doric Bungalow and other tourism places they must be renovated and recommence the ferry service between Talaimannar to Rameswaram. It will provide to job opportunity support for the Mannar Tourism Development.

6. Chapter 06 – Human Resource Profile

6.1. Cadre Management

Designation	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	35	26	09
Territory	19	05	14
Secondary	545	507	38
Primary	69	34	35
Total	**668**	**572**	**96**

6.2. The shortage or excess in human resources has been affected to the Performance of the institute.

- The 07 numbers of cadre approved to the post of Technical Officer such are 02 cadres for District Secretariat and 05 cadres for 05 Divisional Secretariats also there no Technical Officers attached yet. Moreover, estimate preparation, works supervision, tender procedures and bill checking all were carryout by only one Acting District Engineer support with technical assistants. As a result, there was workload to monitor and implement each Development activity within the time frame.

- Even Though The 06 numbers of cadre approved to the post of Sinhala-Tamil Translator to District Secretariat and Divisional Secretariats, there is no any translators attached. There is necessity for Sinhala -Tamil Translator to enhance the performance and productivity of the District Secretariat and 05 Divisional Secretariats; it could be supported to satisfaction for customers.

- For Office Employee Service to the District Secretariat and 05 Divisional Secretariats, the Department of Management Service had approved 48 posts, but only 22 Employees were in service by 2024. This number is less than half of the approved number. As a result, secondary officers faced difficulties and this situation becomes a challenge for the District Secretariat and 05 Divisional Secretariats to provide efficient service.

- The 145 numbers of cadre approved to the post of Management service officer to District Secretariat and Divisional Secretariats and there 79 only officers attached. There is necessity for Management Service Officers assist in management activities to provide the valuable public service.

- The Department of Management Service has approved 213 Posts of Development Officers for District Secretariat, Divisional Secretariats and Grama Niladhari Divisions. Meanwhile, 273 Development Officers are attached here. Lack of Facilities and Furniture has made it difficult to carryout daily tasks.

6.3. Human Resource Development.

Name of the Programme	No.of staff trained	Duration of the Programme	Total Investment(Rs.)		Nature of the Programme	Output/Knowledge obtained
			Local	Foreign	Abroad/ Local	
SYSCGAA 2.0 Training Programme for Update 2.0	40	4Hrs	7,400.00	-	Local	Enhanced the knowledge of SYSCGAA access procedure in New Version
SYSCGAA 2.0 Training Programme for Advance programme, Leave Management & E.Post.	32	1 Day	22,730.00	-	Local	Enhanced the knowledge of SYSCGAA Advance programme, Leave Management & E.Post.
150 Hrs Sinhala Class	67	150 Hrs	112,500.00	-	Local	Sinhala Language was improved
Training for Newly appointed GNs	32	25 Days	245,003.00	-	Local	Subject knowledge was improved
150 Hrs Sinhala Class	60	150 Hrs	112,500.00	-	Local	Sinhala Language was improved
SYSCGAA 2.0 Training Programme for E.Post.	50	3 Hrs	11,360.00	-	Local	Subject knowledge was improved
150 Hrs Sinhala Class	68	150 Hrs	112,500.00	-	Local	Sinhala Language was improved
SYSCGAA 2.0 Training Programme for CBAS Cloud Based Attendance System	45	3 Hrs	13,430.00	-	Local	Subject knowledge was improved

150 Hrs Sinhala Class	60	150 Hrs	112,500.00	-	Local	Sinhala Language was improved
150 Hrs Sinhala Class	32	150 Hrs	112,500.00	-	Local	Sinhala Language was improved
Training programme for Financial Regulation	65	1 Day	15,650.00	-	Local	Subject knowledge was improved
Training programme for Office System	75	1 Day	7,580.00	-	Local	Subject knowledge was improved
Training programme for Information Technology	30	1 Day	9,200.00	-	Local	Subject knowledge was improved
Training programme for Introduction of Newly appointed GN	10	1 Day	166,530.00	-	Local	Subject knowledge was improved
Training programme for Disciplinary Action	60	1 Day	50,850.00	-	Local	Subject knowledge was improved
Knowledge improvement of Accounting System	30	3 Hrs	11,340.00	-	Local	Subject knowledge was improved
Productivity Training Programme	100	2 Days	39,010.00	-	Local	Subject knowledge was improved
Counsiling Training Programme	50	1 Day	15,450.00	-	Local	Subject knowledge was improved
Productivity Training	53	3 Days	62,695.00	-	Local	Subject knowledge was improved

Productivity Training	74	1Day	64,750.00	-	Local	Subject knowledge was improved
Surveying camp	08	4 Days	59,000.00	-	Local	knowledge was improved - GPS Technology for surveying, leveling and mapping application
Productivity Training	30	1 Day	24,135.00	-	Local	Subject knowledge was improved
Motivational Training	150	6 Hrs	54,400.00	-	Local	Increased Employee engagement and Job Satisfaction
IT Training	50	1 Day	27,900.00	-	Local	Improved skill of Google sheet update and working with technology
Technical Supervision for EDOs	50	6 Hrs	12,300.00	-	Local	Improved skill How to supervise development works in GN Divisiona
Training about Action Plan	60	6 Hrs	40,800.00	-	Local	Subject knowledge was improved
Total			**1,524,013.00**			

7. 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
1	**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)	N/A	-	-
1.4	Stores Advance Accounts	N/A	-	-
1.5	Special Advance Accounts	N/A	-	-
1.6	Others	N/A	-	-
2	**Maintenance of books and registers (FR445)/**			
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 emoluments 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 reports has 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	Resister 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	-	-
3	**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 has 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	-	-

4	**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	-	-
5	**Audit queries**			
5.1	All the audit quires has been replied within the specified time by the Auditor General	Non Compliance	Data collection delay	Action had been taken in future, relevant officers are instructed to avoid such delay
6	**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	-	-
7	**Audit and Management Committee**			
7.1	Minimum 04 meeting of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	-	-
8	**Asset Management**			
8.1	The information about purchase of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular N0. 01/2017	Complied	-	-
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provision of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 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 article had been carried out in terms of FR 772	Complied	-	-

9	**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 had 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	Non Compliance	2 Vehicles are in Garage under repair	Action had been taken in future
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Non Compliance	Delay of receiving lease complete letter from Leasing company	Action took to Transfer the ownership
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 year settled	N/A	-	-
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	Non Compliance	Case ongoing at magistrate court against the relevant officer	Relevant officers are strictly instructed to avoid such error in future. Internal check and internal control are strictly imposed
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 limit had been complied with limit	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	Non Compliance	Vocation of post & Interdiction	Action had been taken to be recovered from Surety
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 imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied	-	-
14.3	The ad-hoc sub imprest 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	Non Compliance	Development officers' actual cadre is more then approved cadre	Action taken to Increase approved cadre due to lack of Management service officers
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 Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied	-	-

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.65 of the aforesaid Circular	Complied	-	-
20	**Response 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	-	-