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மாவட்ட செயலகம், திருகோணமலை

District Secretariat, Kachcheri, Trincomalee

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வருடாந்த செயற்திறன் அறிக்கை

ANNUAL PERFORMANCE REPORT

DISTRICT SECRETARIAT, KACHCHERI, TRINCOMALEE

ANNUAL PERFORMANCE REPORT - 2023, TRINCOMALEE DISTRICT

Chapter 01 - Institutional Profile

1.1. Introduction

Trincomalee District - A Glimpse

The Boundary

Trincomalee, a picturesque city with a natural harbor, scenic beauty, and military, commercial and historical importance, is situated in the eastern coast of Sri Lanka. Trincomalee District is boarded with Mulathivu District in North, Anuradhapura District in West and Polonnaruwa and Batticaloa Districts in the South.

The History

The history of Trincomalee goes back to a time of immemorial. The Mahavamsa & Chulavamsa, the two great chronicles, mention present Trincomalee as “Gokanna”, Gokarna, and “Gonagamaka” During the Anuradhapura and Polonnaruwa periods of island’s history.

The Administration

The Trincomalee District located in the center of Eastern Province covering an area of 2,727 square kilometers. The district is divided into 11 Divisional Secretary’s Divisions for administrative purpose. The DS Divisions are further sub-divided into 230 Grama Niladhari Divisions.

The People in the District

As per the census conducted by the District Statistics Branch, the total population is 443,807. Among its population, 185,650 people are Muslim, 137,842 people are Tamil and 118,667 people are Sinhalese. As well, 1,638 people represent other ethnicities.

Resources of the District

Trincomalee is blessed with a variety of natural resources and man-made resources. It deserves a Long coast line with fisheries harbors & anchorages, deep-sea fishing, and shallow fish banks. Beautiful golden sandy beaches and network of lagoons spread all over. Large extent of forest and agricultural land supported by irrigation schemes provide greener surrounding for the district. Attractive eco-tourism places with historical interests, improved socio economic infrastructure facilities, road network with strong connectivity, community service for better living condition, educated and adaptable work force, large natural 2arbor and the port closer to major shipping routes, healthy livestock for increased production etc… all are gifted resources for the district and have better advantages among other districts.


A Scene at Morewewa Tank


A Scene at Nilaveli Beach

Livelihood of the People

The major source of livelihood of the community is the agriculture and fishing. Paddy cultivation stands as the main agriculture crop in the District. The Kanthale Tank, Wendrasawewa, Morewewa, Mahadiwulwewa, and Paravipankulama are some major tanks. There are three major irrigation projects; Kanthale, Alla Kanthale and Morewewa. Livestock & cattle breeding is another livelihood. As Trincomalee is blessed with a world renowned coast and tourist destinations, tourism industry is another important economic activity. With its excellent natural harbor and strategic positioning, international companies like Prima Ceylon and Tokyo Cement, have located their manufacturing plants and distribution center at Trincomalee.


Fishermen at Kullavadi Beach


Paddy & Harvesting under Kanthale Tank

The Strategic Importance

The Trincomalee harbor with about 50 km of line is considered as one of the best sheltered harbors found in the world. The harbor is locked in by hills and mountains on three sides and on the fourth is protected by a few islands. Lord Nelson who visited Trincomalee as a teenager in 1775 later described it as “The Finest Harbor in the World”. It is the world’s fifth largest natural harbor.

The attractions

One of the landmarks along the uninterrupted sea beach is the Pigeon Island, usually a 15 minute trip by outboard motor boat offshore from Nilaveli. Tourists frequently visit this island for snorkel diving to have a glimpse at the lovely under water living creatures. The striking cliff of Fort Fredrick is known as the Swamy Rock and it is over 360 feet (110 Meters) high. At the top of it is the most revered Thirukoneswaram temple. Among the sacred Buddhists places, the historical circular pillared temple at Thiriya, the Vihare at Seruwila and the Velgam Vihara are found in Trincomalee. Muslim Mosque in Kinniya, churches belonging to the Catholics and various other Christian missions, all show the religious harmony in this District.

Scenes from Famous Religious Places of Koneshwaram Temple, and Thiriyaya Temple

The seven hot water springs are found in Kanniya at close proximity to each other. Some believes that the waters of these springs have healing powers. Trincomalee is quiet and cosmopolitan with Tamils, Sinhalese, Muslims and Burghers all living in amity. Trincomalee is more than a holiday destination with its clean sandy beaches and recreation opportunities. The Koddiyar Bay and the natural harbor enhance its commercial and military importance.

Kanniya Hot wells

1.2. Vision, Mission, and Objectives of the Institution

Vision Statement

"To uplift the living condition of the People in Trincomalee District with efficient and effective Public Service"

Mission Statement

"To fulfill the needs of the people in the Trincomalee District with efficient, impartial, reasonable and friendly Public Service in line with Government Policy and through a co-ordination of correct planning and resource deployment"

Organizational Objectives

District Secretariat, Trincomalee is basically providing with the public administration services through its two project components: a). General Administration and Establishment Services, b). Divisional Secretariats. The general objectives of those two projects are:

- To maintain efficient and effective public administrative system in the district devising a District Level Institutional Framework for achieving government development priorities,
- To work hand in hand with line Ministries and Departments in implementing their programmes in the Trincomalee District,
- To coordinate and manage Economic, Disaster, Relief, Rehabilitation and Community Development Projects initiated with local and international stakeholders,
- To manage the district level financial resources and public assets,
- To coordinate election activities,
- To develop and maintain a competent human resource pool in Trincomalee District

1.3. Key Functions

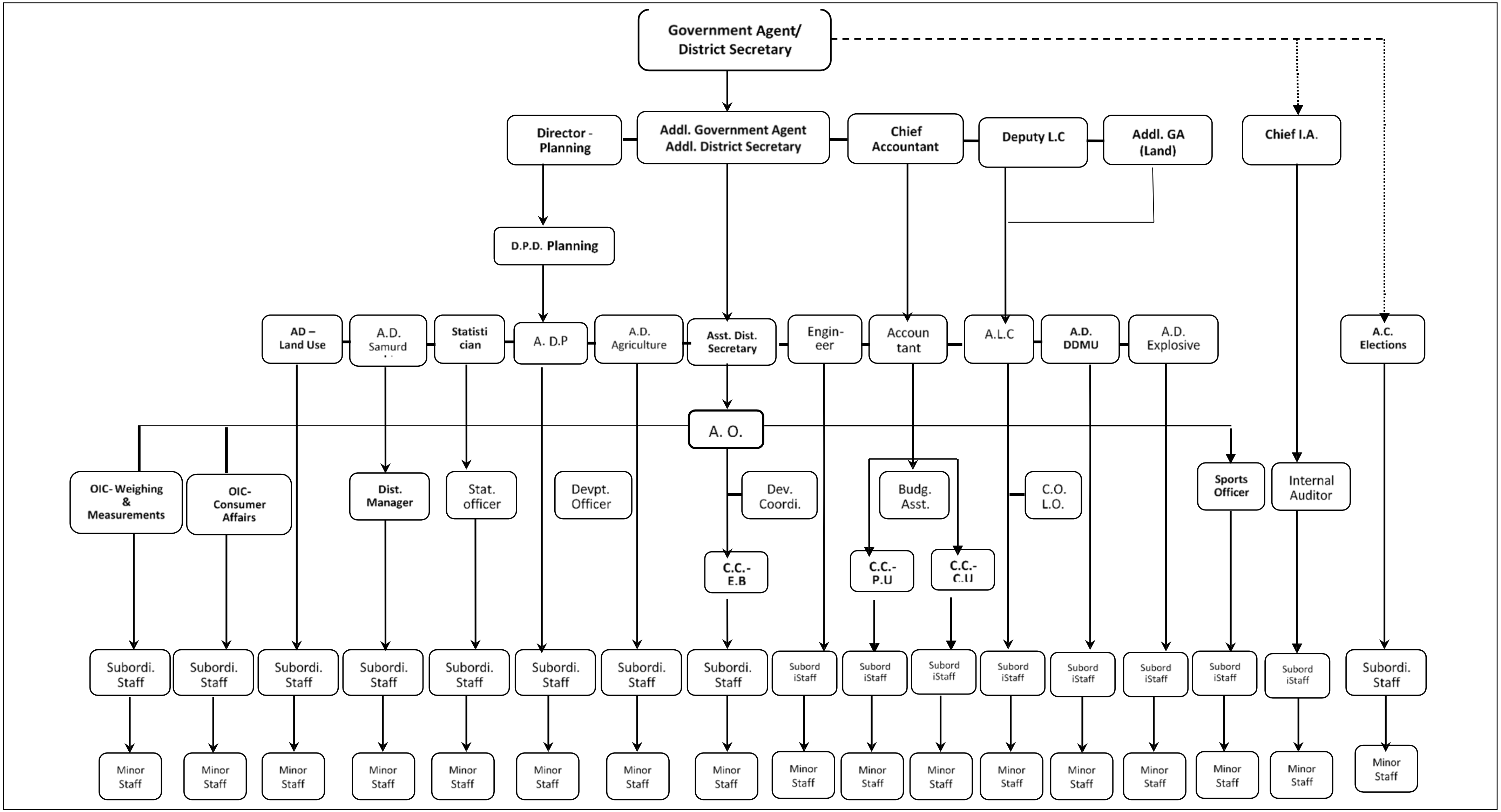
General Administration and Establishment Services

- Acting as the District Representative of the Government,
- Implementation of policies, plans and programmes related to District and Divisional Public Administration,
- Coordinating the other Line Ministries/Departments Programmes,
- Management of financial and other resources provided by Line Ministries and Departments,
- Administration of Disaster, Relief and Rehabilitation Programmes,
- Coordinating Trincomalee District Pension Payment Programme,
- Holding regionally and nationally important festivals and events in the district,
- Coordination of revenue collection, issuing/renewing of licenses and permits,
- Coordinating election activities in the District,
- Organizing and executing district level staff training and development programme,

Divisional Secretariats

- Acting as the Divisional Representative of the Government,
- Conducting civil registration activities (persons, birth, death, business etc…),
- Distribution of Samurdhi Benefits, Pensions and other Social Service Payments
- Issuing Vehicle Revenue Licenses, Transport Permits, Income Certificates, Worth Certificates, etc…
- Implementation of National Development Projects at Divisional Level,
- Coordinating the Provincial Ministries’ & Departments Public Service Activities,
- Assisting Line Ministries & Departments in Implementing their programs at Divisional Level,
- Assisting District Elections Office in election related activities,
- Attend all public service requirements at Divisional Level when necessary,

1.4. **Organizational Chart**



1.5. Main Divisions of the District Secretariat

Public Service Branches/ Service Units at District Secretariat

I. Establishments Branch,
II. Finance Branch,
III. Internal Audit Unit,
IV. District Planning Office,
V. District Samurdhi Office,
VI. District Agricultural Development Office,
VII. Deputy Land Commissioner's Office,
VIII. District Land Use Planning Office,
IX. Statistics Branch,
X. Explosive Control Unit,
XI. Small Industries Development Unit,
XII. District Cultural Development Unit,
XIII. Measurements, Standards & Service Unit,
XIV. Marine Environmental Pollution Authority, District Office,
XV. Consumer Affairs Authority, District Office,
XVI. District Disaster Management Centre,
XVII. District Sports Branch,
XVIII. District Skill Development Unit,
XIX. Women and Child Care Unit,
XX. District Engineering Unit,
XXI. Agriculture and Agrarian Insurance Board, District Office,
XXII. National Youth Service Council, District Office,

1.6.G.N. Divisions, Land Distribution and Population

S/N	Name of the Division	Area (SQ. Km)	No. of GN Divisions	No. of Villages	Population*
01	Trincomalee (T & G)	148	42	122	113,465
02	Padavisripura	152	10	26	13,829
03	Gomarankadawala	288	10	52	8,592
04	Kinniya	165	31	123	75,203
05	Seruwila	311	16	29	15,866
06	Muthur	195	42	101	65,901
07	Kanthale	404	23	43	54,473
08	Kuchchaveli	438	24	68	38,662
09	Morewewa	329	10	36	9,274
10	Thambalagamuwa	226	12	48	33,203
11	Verugal	71	10	23	13,279
	Total	**2,727**	**230**	**671**	**441,747**

*- Source:- Department of Census and Statistics, Trincomalee,

Ethnicity wise population Distribution, Trincomalee District

S/N	Name of the Division	Sinhala (%)	Srilanka Tamil (%)	Indian Tamil (%)	Moor (%)	Other (%)
01	Trincomalee (T & G)	21.75	62.86	0.75	13.38	1.27
02	Padavisripura	99.81	0.17	0.00	0.01	0.01
03	Gomarankadawala	99.54	0.42	0.01	0.03	0.00
04	Kinniya	0.38	3.70	0.12	95.75	0.05
05	Seruwila	65.03	17.00	0.07	17.83	0.07
06	Muthur	0.88	36.99	0.18	61.92	0.03
07	Kanthale	80.19	3.36	0.09	16.25	0.11
08	Kuchchaveli	3.87	31.62	0.36	64.11	0.04
09	Morewewa	72.31	11.24	0.60	15.78	0.06
10	Thambalagamuwa	23.87	18.96	0.23	56.79	0.15
11	Verugal	0.70	98.88	0.31	0.08	0.04
	Districts	26.74	30.73	0.32	41.83	0.37

*- Source:- Department of Census and Statistics, Trincomalee,

1.7. Funds coming under the Ministry/Department/Provincial Council
Financial Resources

The financial resources for implementing annual activities are coming from few sources. The major funding source is the allocations received from Annual Budget Estimate by the Department of National Budget under the Expenditure Head 271, District Secretariat,Trincomalee. Allocations received for Expenditure Head 271 are as below.

District Secretariat		Divisional Secretariat	
Expenditure Category	**Allocations (Rs., 000)**	**Expenditure Category**	**Allocations (Rs., 000)**
Recurrent Expenditure	**770,233**	**Recurrent Expenditure**	**651,115**
Personal Emoluments	324,445	Personal Emoluments	521,115
Traveling Expenses	3,100	Traveling Expenses	16,000
Supplies	21,350	Supplies	33,800
Maintenance Expenses	22,700	Maintenance Expenses	35,000
Services	36,550	Services	44,600
Transfers	500	Transfers	600
Rice Distribution	361,588		
Capital Expenditure	**136,000**	**Capital Expenditure**	2000
Rehabilitation & Improvements	103,000	Rehabilitation & Improvements	-
Acquisitions of Capital Assets	31,000	Acquisitions of Capital Assets	-
Capacity Building	2,000	Capacity Building	2,000
Total Expenditure	**885,588**	**Total Expenditure**	**604,000**

District Secretariat, Trincomalee is also acting as the district agent for all other line Ministries and Departments in implementing their activities within Trincomalee District. Other Ministries and Departments provide required financial resources for their activities regularly. The summary of financial resources above does not include expenses as such that the activities and expenses are planned by other Ministries and Departments themselves. Further, some local and international development agencies are also work with us in fulfilling people’s needs in the district. These agencies have their own modes of resources for implementing the planned activities. The involvement of this office in this regard is to facilitate the planning and implementation process at divisional level. Therefore, the exact amount of resources allocated for such development activities are also not presented herewith but come in a separate section (3.7) in this report.

Chapter 02 – Progress and the Future Outlook

Chapter 02 – Progress and the Future Outlook

2.1. Special Accomplishments,

As the main Public Officer in Trincomalee District, I am really proud to present a note for the Annual Performance Report 2024 of the District Secretariat, Trincomalee. This report consists of the performance achieved by the public officers in Trincomalee District in delivering district and divisional level public services and other development projects.

Trincomalee, being the most vibrant district in Eastern Province, has contributed with a greater portion for the country's Gross Domestic Product (GDP), in the field of agriculture, fishery, and even industries like Cement, wheat flour. Although, Leisure Management & Tourism was also a booming industry during 2024 in Trincomalee District, the Easter Sunday attack challenged it much.

2.2. Challenges

The continuous development of infrastructure facilities and socio-economic status in the District is one of the challenges we are facing for providing much impetus for the development in the district. As well, we have accepted improving the quality of public service as one another challenge.

2.3. Future Goals

As for the future goals for coming year, the skill development and competency improvements stand as most priority for productive public service. Another goal is to fill the key staff positions in the District Office and Divisional Secretariats enabling fast-tracking service delivery. As well, the all the sustainable development goals are also included in our development projects.

I am really proud to mention that my team of officers has given the maximum cooperation for the accomplishments in year 2024. I would like pay my sincere thanks for all those who contributed and assisted in achieving efficient and effective public service for the district.

W.G.M.Hemantha Kumara
Govt. Agent/ District Secretary,
Trincomalee.

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W.G.M.Hemantha Kumara
Government Agent & District Secretary
Trincomalee

Chapter 03 – Overall Financial Performance for the Year 2024

3.1 Statement of Financial Performance 2024

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	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		3,281,087,077	3,221,044,393	ACA-3
-	Deposits		476,833,549	305,637,680	ACA-4
-	Advance Accounts		82,072,267	37,964,020	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**3,839,992,893**	**3,564,646,093**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**3,839,992,893**	**3,564,646,093**	
	Remittance to the Treasury (D)			**110,336,042**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**3,839,992,893**	**3,454,310,051**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
775,800,000	Wages, Salaries & Other Employment Benefits	5	788,652,736	489,830,856	ACA-2(ii)
213,100,000	Other Goods & Services	6	164,226,403	151,616,173	ACA-2(ii)
1,100,000	Subsidies, Grants and Transfers	7	359,235,751	456,023,228	ACA-2(ii)
-	Interest Payments	8	-		ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
990,000,000	**Total Recurrent Expenditure (F)**		**1,312,114,890**	1,097,470,257	
	Capital Expenditure				
70,000,000	Rehabilitation & Improvement of Capital Assets	10	66,056,723	59,032,402	ACA-2(ii)
31,000,000	Acquisition of Capital Assets	11	30,979,564	1,873,216	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
4,000,000	Capacity Building	14	2,592,196	1,889,469	ACA-2(ii)
-	Other Capital Expenditure	15	-	-	ACA-2(ii)
105,000,000	**Total Capital Expenditure (G)**		**99,628,483**	62,795,087	
	Deposit Payments		456,557,499	320,502,842	ACA-4
	Advance Payments		135,289,257	38,299,651	ACA-5
	Other Main Ledger Payments			-	
	Total Main Ledger Expenditure (H)		**591,846,756**	**358,802,493**	
	Total Expenditure I = (F+G+H)		2,003,590,130	1,519,067,837	
	Balance as at 31st December J = (E-I)		1,836,402,763	1,935,242,214	
	Balance as per the Imprest Adjustment Statement		1,832,599,558	1,935,242,214	ACA-7
	Imprest Balance as at 31st December		3,803,205	-	ACA-3
			1,836,402,763	-	

P.Jeyabaskar
Chief Accountant
District Secretariat
Trincomalee

National Audit Sub Office
25 FEB 2025
District Secretariat
Trincomalee

.2 Statement of Financial Position 2024

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	1,798,665,064	5,517,172,920
Financial Assets			
Advance Accounts	ACA-5/5(a)	157,331,009	104,114,018
Cash & Cash Equivalents	ACA-3	3,803,205	-
Total Assets		1,959,799,278	5,621,286,938
Net Assets / Equity			-
Net Worth to Treasury		105,445,326	72,504,385
Property, Plant & Equipment Reserve		1,798,665,064	5,517,172,920
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	51,885,683	31,609,633
Unsettled Imprest Balance	ACA-3	3,803,205	-
Total Liabilities		1,959,799,278	5,621,286,938

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...07... to..51 and Annexures to accounts presented in pages from .52.. to ..59..... 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.

....	....	....
S.Alokabandara	W.G.M.Hemantha Kumara	P.Jeyabaskar
Secretary	Government Agent & District Secretary	Chief Accountant
Ministry of Public Administration, Provincial Councils and Local Government	District Secretariat - Trincomlaee	District Secretariat - Trincomalee
Name :	Name :	Name :
Designation :	Designation :	Designation :
Date : 2025.02.20	Date : 19/02/2025	Date : 19/02/2025

W.G.M.Hemantha Kumara
Government Agent & District Secretary
Trincomalee

P.Jeyabaskar
Chief Accountant
for Government Agent / District Secretary
Trincomalee

S. Alokabandara
Secretary
Ministry of Public Administration,
Provincial Councils and Local Government

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3.3. Statement of Cash Flows - 2024

ACA-C

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

	Actual	
	2024 Rs.	2,023 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	140,122,262	140,498,461
Imprest Received	3,281,087,077	3,221,044,393
Recoveries from Advance	110,307,948	43,178,405
Deposit Received	476,833,549	305,637,680
Total Cash generated from Operations (A)	**4,008,350,837**	**3,710,358,939**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	945,912,499	636,226,403
Subsidies & Transfer Payments	359,235,751	456,023,228
Expenditure incurred on behalf of Other Heads	2,007,224,675	2,134,369,330
Imprest Settlement to Treasury	-	110,336,042
Advance Payments	135,988,724	52,901,093
Deposit Payments	456,557,499	320,502,842
Total Cash disbursed for Operations (B)	**3,904,919,148**	**3,710,358,939**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**103,431,688**	-
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	99,628,483	-
Total Cash disbursed for Investing Activities (E)	**99,628,483**	-
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(99,628,483)**	-
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**3,803,205**	-
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)	**3,803,205**	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	**3,803,205**	-

P.Jeyahankar
Chief Accountant
District Secretariat
Trincomalee

3.4 Notes to the Financial Statement 2024

Annexure III

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

Expenditure Head No :271 **Ministry / Department / District Secretariat : District Secretariat - Trincomalee**
Programme No. & Title :

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	1	84,001.20
Over	Rs. 25,000.01	1	84,001.20
Total			

Classification of the cases by nature of Losses.	No.of Cases	Value (Rs.)
1. Quarters Rent	1	84,001.20
2		
3		
4		
Total	1	84,001.20

(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		Nil
Over	Rs. 25,000.01		

Classification of the cases by Nature of Losses	No.of Cases	Value (Rs.)
1		
2		Nil
3		
4		
Total		

Age Analysis per (ii)

Less than five years	No.of Cases	
	Amount	Rs.
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 : 13/02/2025

P.Jeyabaskar
Chief Accountant
District Secretariat
Trincomalee

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Annexure-(ii)

Statement of Write off from books

Expenditure Head No : 271 **Ministry / Department / District Secretariat : District Secretariat - Trincomalee**
Programme No. & Title :

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

	Value		No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	....	-	-
(ii)	Over Rs. 25,000.01	....	2	1,423,220.00
	Total		2	1,423,220.00

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. PC 5686 - Vehicle Accident	-	699,220.00	537,910.00	-	161,310.00	
2. PA 3856 - Vehicle Accident	-	724,000.00	724,000.00	-	-	
Total	-	**1,423,220.00**	**1,261,910.00**	-	**161,310.00**	

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

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

P. [signature]

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 13/02/2025

P.Jeyabaskar
Chief Accoun
District Secre
Trincoma

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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.

Annexure (iv)

Statement of Liabilities - (i)

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

Name of Ministry / Department / District Secretariat : District Secretariat - Trincomalee
Expenditure Head No. : 271
Programme No. & Title :01 & 02 - 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.)
1. Ministries/Government Department								
M.B.Muzammil & B.S.P.Perera	CL - 241207, 241209	1	0	1002	11			23,967
Sri Lanka Telecom PLC	CL - 241205	1	0	1402	11			15,475
Postmaster General Credit to A/C No 113100169027333 People s Bank - Batticaloa	CL - 241206	1	0	1402	11			13,060
General Manager - Ceylon Electricity Board	CL - 241201,241202,241203,241208	1	0	1403	11			374,444
SRI LANKA TELECOM PLC	C2412680,P2412/157,P2412/158,P2412226,Dec298,C24-1151 ,C24-1152	2	0	1402	11			77,340
General Manager - Ceylon Electricity Board	P2412/155, Dec299	2	0	1403	11			150,906
National Water Supply & Drainage Board - Trinc	P2412/156	2	0	1403	11			6,635
Total								661,826
2. State Corporations/Statutary Boards								
....								-
....								-
Total								-
3. Others (Private Parties)								
....								-
....								-
Total								-
Grand Total								661,826

P. [signature]
....
Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 13/02/2025

NATIONAL AUDIT OFFICE

P.Jeyabaskar
Chief Accountant
District Secretariat
Trincomalee

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Annexure-(v)

Statement of Liabilities - (ii)

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

Name of Ministry / Department / Districr Secretariat : District Secretariat - Trincomalee
Expenditure Code : 271
Programme No. & Title :

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								XX
....								XX
....								
Total		Nil						
3. Others (Private Parties)								XX
....								XX
....								
Total								
Grand Total								

* should use only when relevant to the reporting entity

Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)

Date : 13/02/2025

P.Jeyabaskar
Chief Accountant
District Secretariat
Trincomalee

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Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : District Secretariat - Trincomalee

Programme No. & Title :

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

* should use only when relevant to the reporting entity

....

Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 13/02/2024

Chief Accountant
District Secretariat
Trincomalee

Statement of Missing Vouchers

Ministry / Department / District Secretariat : District Secretariat - Trincomalee
Expenditure Head No : 271
Programme No. & Title :

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

* 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 : 13/02/2025

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. : 271

Ministry / Department / District Secretariat : District Secretariat - Trincomalee

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, Morawewa	7042072	14,668,877.50	-		December-2024
2	Bank of Ceylon,Kanthale	7042084	11,546,700.19	-		December-2024
3	Bank of Ceylon,Kinniya	7042075	15,952,074.62	-		December-2024
4	People's Bank,Trincomalee	9026093	18,572,882.41	-		December-2024
5	Bank of Ceylon,Morawewa	7042090	10,467,563.55	-		December-2024
6	Bank of Ceylon,Muthur	7042081	37,743,697.45	-		December-2024
7	Bank of Ceylon,Padaviparakkiramapura	7042069	8,617,125.16	-		December-2024
8	People's Bank,Seruwila	0000 348	17,964,856.08	-		December-2024
9	Bank of Ceylon,Thampalakamam	7042093	33,863,477.39	-		December-2024
10	Bank of Ceylon,Trincomalee	7042066	30,127,797.28	-		December-2024
11	People's Bank,Serunuwara	50000053	12,446,433.38	-		December-2024
12	Bank of Ceylon,Trincomalee	7042096	29,248,513.16	-		December-2024
13	Bank of Ceylon,Taprobane	7042063	2,758,901.24	-		December-2024

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 13/02/2025

3.5. Performance of the Revenue Collection – 2024

Revenue Code	Description of the Revenue Code	Collected Revenue Amount (Rs.)
1003-07-02	Registration Fees	24,794,450.00
1003-07-03	Private Timber Transport	21,521.45
1003-07-05	License Fees	174,160.00
1003-07-09	Carbon Tax	00
1003-07-99	Other	2,156,096.35
2002-01-01	Rent	7,046,069.34
2002-01-03	Rent from Land	1,410.00
2002-02-99	Other – Interests	5,876,332.17
2003-02-03	Registrar	10,846,040.00
2003-02-13	Examination fees	7,050.00
2003-02-14	Fees under Motor Traffic Act	8,898,395.00
2003-02-99	Sundries	145,891.07
2003-99-00	Other Receipts	7,017,476.74
2004-01-00	W & Op	37,713,304.84
2006-02-02	Other	345,499.00
2006-02-01	Vehicles	0
1002-07-00	Stamp Duty	2,400.00
2003-04-00	Motor Cycle Premium	0
2003-07-00	Paddy Purchasing Programme	35,641,982.14
	Total	**140,688,078.10**

Note – The Government Agent, Trincomalee as the accounting officer for Head 271, Trincomalee District prepare an initial revenue estimates for some heads upon the requests made by relevant accounting officers such as Director General, Department of Treasury Operations, Secretary, Ministry of Defense, and the estimates given above it.

3.6. Performance of the Utilization of Allocation of the Head 271 for 2024

Rs. ,000

Type of Allocation	Allocation		Actual Expenditure	Allocati on Utilization as a %
	Original	Final		
Recurrent	1,421,348,355.00	1,421,348,355.00	1,312,114,890.00	92.3
Capital	105,000,000.00	105,000,000.00	99,628483.25	94.8

3.7. In terms of F.R.208 grant of allocations for expenditure to this District Secretariat as an agent of the other Ministries/ Departments. 2024

Vote particulars	Ministry/ Department	Type	Allocation (Rs)	Net Expenditure (Rs)	Balance Allocation Rs	Allocation Usage %
101-2-6-8-2205	Ministry of Buddhasasana,	Capital	1,500,000	1,500,000	00	00
101-2-6-1-2205		Capital	6,000,000	5,996,950	3,050.00	99%
Total			**7,500,000**	**61,496,950**	**3,050**	**99%**
103-02-18-0-1001	Ministry Of Defense	Recurrent	4,516,780	4,000,855	515,925	88.5%
103-02-18-0-1003		Recurrent	3,178,000.00	2,918,400.00	59,600.00	91.83%
103-02-18-0-1101		Recurrent	458,647.54	443,821.83	14,825.71	96.7%
103-02-18-0-1201		Recurrent	167,500	167,497.35	2.65	99.9%
103-02-18-0-1302		Recurrent	36,400	36,400	0	100%
103-02-18-1-1501		Recurrent	10,932,906	10,020,495.08	912,410.92	9.3%
103-02-18-3-1508		Recurrent	31,600	30,400	0	96.2%
103-02-18-7-2506		Capital	5,161,157.98	2,638,485.55	2,522,972.43	51.12%
Total			**24,482,991.52**	**20,256,354.81**	**4,025,736.71**	**82.73%**
110-1-5-0-1001	Ministry of Justice	Recurrent	708,960	686,270	22,690	97%
110-1-5-0-1101		Recurrent	64,000	50,844	13,156	79%
110-1-5-0-1201		Recurrent	12,000.00	12,000.00	00	100%
110-1-3-0-1201		Recurrent	58,000.00	49,993.26	8,006.74	86%
110-1-3-0-1409-42		Recurrent	6,108,000.00	4,812,900.00	1,295,100.00	79%
110-1-3-0-1409-44		Recurrent	99,000.00	85,500.00	13,500.00	86%
110-1-3-0-1409-46		Recurrent	99,000.00	67,000.00	32,000.00	77%
110-1-3-0-1409-47		Recurrent	57,600.00	53,200.00	4,400.00	92%
110-1-3-0-1409-48		Recurrent	36,000.00	35,860.00	140.00	99%
110-01-05-19-2202		Capital	1,601,322.00	1,575,358.00	25,964.00	98%
Total			**7,402,692.00**	**5,987,735.26**	**1,414,956.74**	**81%**
111-1-21-0-1001	Ministry of Health	Recurrent	2,107,005.00	1,963,776.29	143,228.71	93%
111-1-21-0-1003		Recurrent	1,461,000.00	1,342,325.81	-	91%
111-1-21-0-1101		Recurrent	90,000.00	81,723.65	8,726.35	90%
111-1-21-0-1201		Recurrent	7,500.00	7,500.00	-	100%
111-2-21-05-2202		Capital	72,000.00	72,000.00	-	100%
Total			**3,737,505.00**	**3,467,325.75**	**151,955.06**	**92%**

118-1-2-0-1003	Ministry Of Agriculture	Recurrent	7,209,150.00	7,171,339.89	37,810.11	99.5
118-1-2-0-1101		Recurrent	30,000.00	4,409.00	25,591.00	14.7
118-1-2-0-1201		Recurrent	92,000.00	92,000.00	-	100.0
118-1-2-0-1402		Recurrent	100,000.00	99,344.86	655.14	99.3
118-2-3-20-2509		Capital	138,000.00	107,280.00	30,720.00	77.7
118-1-2-0-1301		Capital	4,400.00	4,400.00	-	100.0
118-1-2-1202-009		Recurrent	80,000.00	66,660.00	13,340.00	83.3
118-1-2-1409-140		Recurrent	57,000.00	57,000.00	-	100.0
118-2-3-88-2509		Capital	25,000,000.00	2,010,704.35	22,989,295.65	8.0
118-2-3-71-2202		Capital	4,950,000.00	4,932,234.01	17,765.99	99.6
118-2-3-80-2202		Capital	4,926,600.00	4,677,378.77	249,221.23	94.9
118-01-2-0-2401		Capital	36,999.00	36,970.00	29.00	99.9
Total			**42,624,149.00**	**19,259,720.88**	**23,364,428.12**	**45.2**
122-01-03-0-1001	**Ministry of Land**	Recurrent	889,260.00	881,665.33	7,594.67	99.1
122-01-03-0-1003		Recurrent	584,400.00	580,800.00	3,600.00	99.4
122-01-03-0-1101		Recurrent	12,000.00	-	12,000.00	0.0
122-02-03-05-2105		Capital	4,255,291.85	3,855,291.85	400,000.00	90.6
122-02-06-0-2202		Capital	10,000,000.00	9,998,614.10	1,385.90	100.0
Total			**15,740,951.85**	**15,316,371.28**	**424,580.57**	**97.3**
123-02-15-08-2509	Ministry Of urban Development &	Capital	115,533,589.32	102,804,085.98	12,729,503.34	89.0
123-02-15-08-2202		Capital	244,095,800.00	197,553,698.06	46,542,101.94	80.9
Total			**359,629,389.32**	**300,357,784.04**	**59,271,605.28**	**83.5**
126-1-18-0-1101	Ministry of Education	Recurrent	406,800.00	304,973.23	101,826.77	75.0
126-1-18-0-1201		Recurrent	55,750.00	50,749.66	5,000.34	91.0
Total			**462,550.00**	**355,722.89**	**106,827.11**	**76.9**
130-01-16-0-1001	Ministry of Public Administration ,Home Affairs,Provincial Council And Local Government	Recurrent	1,180,000.00	1,178,145.17	1,854.83	99.8
130-01-16-0-1003		Recurrent	3,840,000.00	3,834,365.07	5,634.93	99.9
130-01-16-0-1205		Recurrent	100,000.00	99,910.00	90.00	99.9
130-01-16-0-1402		Recurrent	23,000.00	20,492.49	2,507.51	89.1
130-01-16-0-1403		Recurrent	1,150,000.00	1,077,613.74	72,386.26	93.7
130-01-16-0-1409-140		Recurrent	100,000.00	100,000.00	-	100.0
130-01-16-0-1303		Recurrent	200,000.00	199,975.00	25.00	100.0
130-1-16-0-1203		Recurrent	12,000.00	12,000.00	-	100.0
130-01-16-0-1102		Recurrent	291,600.00	285,993.00	5,607.00	98.1
Total			**6,896,600.00**	**6,808,494.47**	**88,105.53**	**98.7**
130-1-2-0-1001	Ministry of Public Services, Provincial Councils and Local government	Recurrent	1,020,690.00	1,020,690.00	-	**100.0**
130-1-2-0-1003		Recurrent	23,773,600.00	23,265,972.80	507,627.20	**97.9**
130-1-2-6-2401		Capital	526,000.00	498,954.82	27,045.18	**94.9**
130-1-13-1-2509		Capital	100,000.00	94,000.00	6,000.00	**94.0**
130-1-13-0-1201		Recurrent	10,000.00	10,000.00	-	**100.0**
Total			**25,430,290.00**	**24,889,617.62**	**540,672.38**	**97.9**
149-2-17-0-1409 (140)	Ministry Of Industries(Division Of Small and Medium Enterprises Development)	Recurrent	12,550.00	10,390.00	2,160.00	82.79
149-2-17-0-1403		Recurrent	240,000.00	105,903.16	134,096.84	44.13
149-2-17-0-1101		Recurrent	450,000.00	245,069.66	204,930.34	54.46
149-2-17-0-1201		Recurrent	100,000.00	54,850.00	45,150.00	54.85
149-2-17-0-1402		Recurrent	60,000.00	22,000.00	38,000.00	36.67
149-2-17-0-2103		Capital	304,089.20	304,089.20	-	100.00
149-2-17-0-2509		Capital	30,000.00	-	30,000.00	-
Total			**1196639.2**	**742,302.02**	**454,337.18**	**62.0**

Vote particulars	Ministry/ Department	Type	Allocation (Rs)	Net Expenditure (Rs)	Balance Allocation	Allocation Usage %
160-01-02-0-1001	Ministry of Environment	Recurrent	393,900.00	393,900.00	-	100.0
160-01-02-0-1003		Recurrent	288,600.00	288,600.00	-	100.0
160-01-02-0-1101		Recurrent	25,200.00	25,044.00	156.00	99.4
160-02-03-118-2507		Capital	80,000.00	69,650.00	10,350.00	87.1
Total			**787,700.00**	**777,194.00**	**10,506.00**	**98.7**
171-2-7-0-1001	Ministry of Women, Child Affairs and Social Empowerment	Capital	1,911,388.00	1,644,389.68	266,998.32	86.0
171-2-7-0-1003		Recurrent	1,307,300.00	1,187,384.08	119,915.92	90.8
171-2-7-0-1201		Recurrent	7,200.00	6,600.00	600.00	91.7
171-2-7-0-1101		Capital	72,000.00	68,573.41	3,426.59	95.2
171-2-8-1-1501		Capital	273,071,000.00	271,464,000.00	1,598,000.00	99.4
171-2-6-4-2509		Capital	60,000.00	60,000.00	-	100.0
171-2-8-2-1501		Capital	72,249,960.00	63,420,359.55	8,829,600.45	87.8
171-2-8-3-1409			5,181,000.00	5,085,919.96	89,080.04	98.16
171-2-8-0-1101		Recurrent	288,000.00	246,320.62	41,679.38	85.53
171-2-6-0-1101		Recurrent	386,000.00	342,206.26	43,793.74	88.65
171-2-8-0-1201		Recurrent	43,200.00	43,200.00	-	100.00
171-2-7-8-2509		Capital	200,000.00	200,000.00	-	100.00
171-02-06-1201		Capital	64,800.00	57,599.24	7,200.76	88.89
171-02-06-07-2509			641,750.00	641,570.00	180.00	99.97
171-02-06-02-2509		Capital	254,220.00	254,220.00	-	100.00
171-2-07-010-2202		Capital	50,000.00	50,000.00	-	100.00
Total			**355,787,818.00**	**344,772,342.80**	**11,000,475.20**	**96.9**
187-1-3-0-1001	Ministry of Investment Promotions	Recurrent	2,051,400.00	1,739,255.00	312,145.00	84.8
187-1-3-0-1003		Recurrent	1,411,000.00	1,189,040.00	221,960.00	84.3
187-1-3-0-1201		Recurrent	20,000.00	20,000.00	-	100.0
Total			**3,482,400.00**	**2,948,295.00**	**534,105.00**	**84.7**
189-1-2-2-1503	Ministry Of Public Security	Recurrent	120,400.00	111,145.00	9,255.00	92.3
189-1-2-2-1509		Recurrent	176,640.00	166,019.84	10,620.16	94.0
189-1-2-0-1001		Recurrent	63,870.00	63,870.00	-	100.0
189-1-2-0-1003		Recurrent	40,600.00	40,600.00	-	100.0
Total			**401,510.00**	**381,634.84**	**19,875.16**	**95.0**
193-1-14-1-2509	Ministry Of Labour and Foreign Employment	Capital	181,300.00	169,470.00	11,830.00	93.5
193-1-14-0-1101		Recurrent	456,000.00	386,489.61	69,510.39	84.8
193-1-14-0-1201		Recurrent	114,000.00	112,969.92	1,030.08	99.1
193-1-7-0-1101		Recurrent	337,500.00	305,883.94	31,616.06	90.6
193-1-7-0-1201		Recurrent	23,000.00	23,000.00	-	100.0
193-1-7-1-2509-094		Capital	112,356.00	110,026.88	2,329.12	97.9
Total			**1,224,156.00**	**1,107,840.35**	**116,315.65**	**90.5**
194-2-8-0-1201	Ministry of Sport &Youth Affairs	Recurrent	40,000.00	40,000.00	-	100.0
194-2-8-0-1402		Recurrent	60,000.00	49,709.62	10,290.38	82.8
194-2-8-0-1403		Recurrent	92,720.00	53,287.61	39,432.39	57.5
194-2-8-0-1404		Recurrent	54,000.00	54,000.00	-	100.0
194-2-8-0-1405		Recurrent	48,416.00	-	48,416.00	0.0
194-2-8-0-1409-140		Recurrent	33,880.00	33,880.00	-	100.0
194-2-8-0-1409-138		Recurrent	90,344.90	-	90,344.90	0.0
194-2-8-0-2401		Capital	240,000.00	237,534.00	2,466.00	99.0
194-2-8-4-2202(26)		Capital	4,000,000.00	3,738,734.68	261,265.32	93.5
194-2-8-0-1101		Recurrent	705,873.00	340,962.25	364,910.75	48.3
194-2-8-0-2102		Capital	238,500.00	238,500.00	-	100.0
194-2-8-0-2103		Capital	2,134,179.70	2,134,179.70	-	100.0
194-2-8-0-1302		Recurrent	37,200.00	33,000.00	4,200.00	88.7
194-2-7-9-2509		Capital	21,413,305.06	20,480,807.15	932,497.91	95.6
Total			**29,188,418.66**	**27,434,595.01**	**1,753,823.65**	**94.0**

Vote particulars	Ministry/ Department	Type	Allocation (Rs)	Net Expenditure (Rs)	Balance Allocation	Allocation Usage %
198-02-03-0-1101	Ministry of Irrigation	Recurrent	1,234,200.00	917,860.50	316,339.50	74.4
198-02-03-0-1409-140		Recurrent	379,658.00	316,292.00	63,366.00	83.3
198-02-03-0-1403		Recurrent	91,600.00	64,463.05	27,136.95	70.4
198-02-03-0-1301		Recurrent	240,000.00	105,526.50	134,473.50	44.0
198-02-03-0-1402		Recurrent	80,000.00	45,483.34	34,516.66	**56.9**
198-02-03-0-1202-09		Recurrent	992,376.00	444,748.00	547,628.00	44.8
198-02-03-0-1002		Recurrent	389,900.00	290,813.21	99,086.79	74.6
198-02-03-0-1201		Recurrent	74,000.00	73,977.70	22.30	100.0
198-02-03-0-1409-138		Recurrent	-	-	-	
198-02-03-0-2001		Capital	1,000,000.00	999,600.00	400.00	100.0
Total			**4,481,734.00**	**3,258,764.30**	**1,222,969.70**	**72.7**
201-2-2-1-1501	Department of Buddhist Affairs	Recurrent	111,562.45	107,803.25	3,759.20	96.6
201-2-2-0-1409(014)		Recurrent	52,500.00	52,500.00	-	100.00
201-2-2-11-2202-031		Recurrent	19,200.00	12,200.00	7,000.00	63.54
201-2-2-008-2205		Capital	2,000,000.00	1,999,000.00	1,000.00	99.95
201-02-02-0-1101		Recurrent	33,000.00	33,000.00	-	100.00
201-02-02-0-1201		Recurrent	68,300.00	63,297.54	5,002.46	92.68
201-2-2-15-1501		Recurrent	4,020,000.00	3,895,000.00	125,000.00	96.89
201-2-2-6-1508		Recurrent	160,000.00	160,000.00	-	100.00
201-2-2-0-1409-13		Recurrent	18,354.75	6,914.75	11,440.00	37.67
Total			**6,482,917.20**	**6,329,715.54**	**153,201.66**	**97.64**
202-2-1-7-2205	Department of Muslim Religious & Cultural Affairs	Capital	411,764.00	403,528.72	8,235.28	98.00
202-2-1-0-1201		Recurrent	15,000.00	15,000.00	-	100.00
Total			**426,764.00**	**418,528.72**	**8,235.28**	**98.07**
203-02-01-0-1201	Deparment of christian Religious Affairs	Recurrent	3,000.00	3,000.00	-	100.00
203-02-01-2-1409		Recurrent	48,750.00	48,750.00	-	100.00
Total			**51,750.00**	**51,750.00**	-	**100.00**
206-2-2-2-1409	Department of Cultural Affairs	Recurrent	260,000.00	259,262.00	738.00	99.72
206-2-3-4-1508		Recurrent	305,000.00	294,977.50	10,022.50	96.71
206-2-3-6-1409		Recurrent	334,000.00	327,235.00	6,765.00	97.97
206-2-3-0-1402		Recurrent	22,500.00	22,500.00	-	100.00
206-2-3-0-1201		Recurrent	76,500.00	76,486.85	13.15	99.98
206-2-3-0-1101		Recurrent	144,000.00	132,045.94	11,954.06	91.70
206-02-03-3-1508		Recurrent	19,500.00	19,500.00	-	100.00
Total			**1,161,500.00**	**1,132,007.29**	**29,492.71**	**97.46**
210-01-02-0-1101	Department of Government Information	Recurrent	39,370.00	35,770.00	3,600.00	90.86
210-01-02-0-1201		Recurrent	28,912.00	28,912.00	-	100.00
210-01-02-0-1402		Recurrent	23,000.00	21,695.34	1,304.66	94.33
210-01-02-0-1205		Recurrent	16,650.00	16,650.00	-	100.00
210-01-01-1409-140		Recurrent	6,000.00	6,000.00	-	100.00
210-01-02-0-2102		Capital	33,000.00	33,000.00	-	100.00
210-01-02-0-1403		Recurrent	117,000.00	117,000.00	-	100.00
210-01-02-0-1409-138		Recurrent	23,718.00	23,718.00	-	100.00
Total			**287,650.00**	**282,745.34**	**4,904.66**	**98.29**
216-2-2-0-1001	Department of Social Services	Recurrent	9,788,670.00	6,060,500.48	3,728,169.52	61.91
216-2-2-0-1003		Recurrent	6,808,200.00	4,412,536.00	2,395,664.00	64.81
216-2-2-0-1101		Recurrent	252,000.00	153,057.28	98,942.72	60.74
216-2-3-5-2509		Capital	187,625.00	187,470.00	155.00	99.92
216-2-2-0-1201		Recurrent	150,000.00	150,000.00	-	100.00
216-2-3-8-1508		Recurrent	160,000.00	160,000.00	-	100.00
216-2-3-1-1501		Recurrent	291,000.00	291,000.00	-	100.00
216-2-3-2-1501		Recurrent	60,000.00	60,000.00	-	100.00
Total			**17,697,495.00**	**11,474,563.76**	**6,222,931.24**	**64.84**

Vote particulars	Ministry/ Department	Type	Allocation (Rs)	Net Expenditure (Rs)	Balance Allocation	Allocation Usage %
217-2-2-0-1101	Department of Probation and Child care Services	Recorrent	264,000.00	226,436.00	37,564.00	85.8
217-2-2-0-1201		Recorrent	42,000.00	41,999.84	0.16	100.0
217-2-2-5-2202		Capital	607,700.00	572,547.70	35,152.30	94.2
217-2-2-6-2202		Capital	223,000.00	223,000.00	-	100.0
Total			**1,136,700.00**	**1,063,983.54**	**72,716.46**	**93.60**
219-2-2-0-1101	Department of Sports Development	Recorrent	48,000.00	3,000.00	45,000.00	**6.25**
219-2-2-0-1201		Recorrent	55,218.50	55,218.50	-	**100.00**
Total			**103,218.50**	**58,218.50**	**45,000.00**	**56.40**
226-01-01-0-1003	Department of Immigration &Emigration	Recorrent	10,560.00	10,560.00	-	100.00
Total			**10,560.00**	**10,560.00**	**-**	**100.00**
227-1-1-0-1001	Department of Registration of Persons	Recorrent	8,707,320.00	7,834,816.66	872,503.34	89.98
227-1-1-0-1003		Recorrent	5,880,600.00	5,412,800.00	467,800.00	92.05
227-1-1-0-1201		Recorrent	72,000.00	71,968.41	31.59	99.96
227-1-1-0-1403		Recorrent	32,000.00	32,000.00	-	100.00
227-01-01-0-1101		Recorrent	83,735.40	77,432.60	6,302.80	92.47
227-01-01-0-1303		Recorrent	350,000.00	322,525.28	27,474.72	92.15
Total			**15,125,655.40**	**13,751,542.95**	**1,374,112.45**	**90.92**
247-01-01-2001	Ministry of SriLanka Customs	Capital	1,563,500.00	1,161,636.73	401,863.27	**74.30**
Total			**1,563,500.00**	**1,161,636.73**	**401,863.27**	**74.30**
248-1-1-0-2001	Department of Excise	Capital	4,500,000.00	4,500,000.00	-	100.00
Total			**4,500,000.00**	**4,500,000.00**	**-**	**100.00**
252-1-1-0-1002	Department of Census and Statistics	Recorrent	127,637.91	115,434.75	12,203.16	90.44
252-1-1-0-1101		Recorrent	521,880.00	446,782.98	75,097.02	85.61
252-1-1-0-1201		Recorrent	45,631.22	45,631.22	-	100.00
252-1-1-0-1202(009)		Recorrent	311,400.00	307,925.00	3,475.00	98.88
252-1-1-0-1301		Recorrent	179,677.00	179,677.00	-	100.00
252-1-1-0-1402		Recorrent	97,530.00	76,223.23	21,306.77	78.15
252-1-1-0-1409 (138)		Recorrent	158,075.78	158,075.78	-	100.00
252-1-1-0-1409 (140)		Recorrent	3,000.00	3,000.00	-	100.00
252-1-1-8-2507(13)		Capital	17,661,164.71	15,149,569.17	2,511,595.54	85.78
252-1-1-0-1403		Recorrent	150,000.00	150,000.00	-	100.00
252-1-1-19-2507		Capital	13,320.00	13,320.00	-	100.00
252-01-01-0-2102		Capital	69,735.00	69,735.00	-	100.00
252-01-01-0-1409-34		Recorrent	188,000.00	188,000.00	-	100.00
Total			**19,527,051.62**	**16,903,374.13**	**2,623,677.49**	**86.56**
253-1-2-1-1502 (1)	Department of Pensions		275,000.00	183,458.93	91,541.07	66.71
253-1-2-2-1502 (2)			640,000.00	633,051.24	6,948.76	98.91
253-1-2-0-1002		Recorrent	175,000.00	173,804.25	1,195.75	99.32
253-1-2-0-1101		Recorrent	40,000.00	38,926.62	1,073.38	97.32
253-1-2-3-1502-8		Recorrent	30,000.00	20,000.00	10,000.00	66.67
253-1-2-4-1502-12		Recorrent	1,056,080.00	1,056,080.00	-	100.00
253-1-2-3-1502-7		Recorrent	50,000.00	25,000.00	25,000.00	50.00
Total			**2,266,080.00**	**2,130,321.04**	**135,758.96**	**94.01**
282-2-3-5-2105	Irrigation Department	Capital	650,000.00	649,471.99	528.01	99.92
Total			**650,000.00**	**649,471.99**	**528.01**	**99.92**
284-1-1-0-1508	Department of Wildlife Conservation	Recorrent	12,017,000.00	12,008,000.00	9,000.00	99.93
Total			12,017,000.00	12,008,000.00	9,000.00	**99.93**
290-01-01-0-2001	Department of Fisheries &Acqatic	Capital	1,398,494.90	1,398,494.90	-	100.00
Total			**1,398,494.90**	**1,398,494.90**	**-**	**100.00**
326-1-1-0-1101	Dept Community Based Correction	Recorrent	144,000.00	125,007.46	18,992.54	86.81
326-1-1-0-1201		Recorrent	9,000.00	9,000.00	-	100.00
Total			**153,000.00**	**134,007.46**	**18,992.54**	**87.59**

Vote particulars	Ministry/ Department	Type	Allocation (Rs)	Net Expenditure (Rs)	Balance Allocation	Allocation Usage %
307-02-01-0-1002	Department of Motor Traffic	Recorrent	600,000.00	599,391.89	608.11	99.9
307-02-01-0-1003		Recorrent	135,000.00	99,500.00	35,500.00	73.7
307-02-01-0-1201		Recorrent	75,000.00	61,325.33	13,674.67	81.8
307-02-01-0-1202		Recorrent	359,000.00	357,979.00	1,021.00	99.7
307-02-01-0-1301		Recorrent	509,010.00	508,510.00	500.00	99.90
307-02-01-0-1302		Recorrent	25,000.00	9,850.00	15,150.00	39.40
307-02-01-0-1402		Recorrent	180,000.00	154,888.49	25,111.51	86.05
307-02-01-0-1403		Recorrent	613,000.00	540,075.14	72,924.86	88.10
307-02-01-0-1404		Recorrent	18,475.44	18,475.44	-	100.00
307-02-01-0-1405		Recorrent	470,000.00	448,415.86	21,584.14	95.41
307-02-01-0-1407		Recorrent	1,121,500.00	1,083,500.00	38,000.00	96.61
307-2-1-0-1409-140		Recorrent	25,000.00	19,600.00	5,400.00	78.40
307-2-1-6-1409		Recorrent	88,000.00	76,840.00	11,160.00	87.32
307-02-01-10-2104		Capital	3,542,650.00	3,515,122.00	27,528.00	99.22
307-02-01-0-2002		Capital	390,224.00	390,222.00	2.00	100.00
Total			**8,151,859.44**	**7,883,695.15**	**268,164.29**	**96.71**
286-02-1-0-1001	Land Commissioner General Department	Recorrent	20,107,800.00	18,021,318.79	2,086,481.21	89.62
286-02-1-0-1002		Recorrent	787,230.00	752,670.24	34,559.76	95.61
286-02-1-0-1003		Recorrent	12,736,700.00	12,736,700.00	-	100.00
286-02-1-0-1101		Recorrent	740,900.00	740,900.00	-	100.00
286-02-1-0-1201		Recorrent	528,500.00	528,092.58	407.42	99.92
286-02-1-0-1202(00		Recorrent	600,000.00	498,994.83	101,005.17	83.17
286-02-1-0-1202(00		Recorrent	826,720.00	511,158.20	315,561.80	61.83
286-02-1-1203 (002		Recorrent	20,000.00	20,000.00	-	100.00
286-02-1-0-1301		Recorrent	400,000.00	94,185.00	305,815.00	23.55
286-02-1-0-1303		Recorrent	140,000.00	139,760.00	240.00	99.83
286-02-1-0-1402		Recorrent	400,000.00	311,034.10	88,965.90	77.76
286-02-1-0-1403		Recorrent	180,000.00	176,172.07	3,827.93	97.87
286-02-1-0-1404		Recorrent	1,830.00	1,824.36	5.64	99.69
286-02-1-0-1409 (14		Recorrent	145,000.00	143,590.00	1,410.00	99.03
286-02-01-0-1409(7		Recorrent	305,220.00	273,765.06	31,454.94	89.69
286-02-1-0-1506		Recorrent	164,500.00	154,745.90	9,754.10	94.07
286-02-01-0-2002		Capital	50,950.00	50,950.00	-	100.00
286-02-01-0-1409-1		Recorrent	17,710.00	17,710.00	-	100.00
286-02-01-0-1302		Recorrent	131,170.00	131,166.00	4.00	100.00
286-02-01-1409-74		Recorrent	-	-	-	
286-2-1-0-2001		Capital	2,711,000.00	2,709,163.98	1,836.02	99.93
286-2-1-0-2003		Capital	107,000.00	107,000.00	-	100.00
286-02-01-01-2106		Capital	72,000.00	72,000.00	-	100.00
Total			**41,144,730.00**	**38,192,901.51**	**2,951,828.49**	**92.83**
327-2-1-0-1101	Land Use Policy Planning Department	Recorrent	264,600.00	264,600.00	-	100.00
327-2-1-0-2507		Capital	1,686,199.00	1,686,199.00	-	100.00
327-2-1-0-2509		Capital	126,000.00	126,000.00	-	100.00
327-2-1-0-1201		Recorrent	55,000.00	55,000.00	-	100.00
Total			**2,131,799.00**	**2,131,799.00**	-	**100.00**
328-2-2-11-2509	Department of Manpower and Employment	Capital	575,625.00	554,745.00	20,880.00	96.37
328-1-1-0-1402		Recorrent	44,500.00	44,125.46	374.54	99.16
328-1-1-0-1403		Recorrent	36,000.00	36,000.00	-	100.00
328-1-1-0-1101		Recorrent	401,000.00	389,722.75	11,277.25	97.19
328-1-1-0-1201		Recorrent	39,875.00	39,861.60	13.40	99.97
Total			**1,097,000.00**	**1,064,454.81**	**32,545.19**	**97.03**

3.8 Performance of the Reporting of Non-Financial Assets 2024

Assets Code	Code Description	Balance as per Board of Survey Report as at 01.01.2024 (Rs)	Balance as per financial Position Report as at 31.12.2024 (Rs)	Yet to be Accounted	Reporting Progress as a %
6111107	Quarters	242,213,643.5	242,213,643.5	-	100%
6111108	Circuits Bungalows	4,500,000.00	4,500,000.00	-	100%
6111201	Office Building	762,945,570.35	801,169,930.1	-	100%
6112101	Passenger Vehicles	154,204,717.5	154,204,717.5	-	100%
6112102	Cargo Vehicles	24,500,000.00	24,500,000.00	-	100%
6112103	Agricultural Vehicles	33,000,000.00	33,000,000.00	-	100%
6112109	Motor Cycles	1,586,600.00	1,586,600.00	-	100%
6112201	Office Equipment	14,245,084.59	16,225,102.09	-	100%
6112202	Computer Equipment	47,663,928.64	52,486,787.81	-	100%
6112203	Electrical Equipment	29,284,360.43	38,475,941.13	-	100%
6112204	Communi. Equipment	10,094,646.96	10,193,716.96	-	100%
6112205	Furniture	56,822,678.81	63,617,380.48	-	100%
61411011	Commercial & services	288,953,000.00	288,953,000.00	-	100%
614100	Land	39,464,244.30	67,464,244.30	-	100%
Total		**1,709,478,475.08**	**1,798,591,063.87**		

3.9 Auditor General's Report

(2024 Report to be inserted here)

Accounting Officer
District Secretariat
Trincomalee

Head 271 - Auditor General's Summary Report in terms of Section 11(1) of the National Audit Act, No. 19 of 2018 on the financial statements of the Trincomalee District Secretariat for the year ended 31st December 2024.

1. Original publications

1.1 Reasoned opinion

The Financial Statement ending 31st December 2024 prepared as per the National Audit Act No. 19 of 2018, including the statement of Financial Position as per the 31st date of 2024, the Statement of Financial Performance and the Statement of Cashflow for the same period has been audited on my order. This report includes the comments and observations made on the, Annual Financial Statement 2024 of District Secretariat, Trincomalee, according to the Section 11 (1) of the National Audit Act No. 19 of 2018. The Auditor General Report which is to be prepared as per the section 154 (6) of the Constitution of Democratic Socialist Republic of Sri Lanka, and to read together with Section 10 of National Audit Act No. 19 of 2018 will be forwarded to the Parliament in due course.

My opinion is that the Statement of Financial Position ending 31st December 2024, the Statement of the Financial Performance and the Statement of Cash Flow for the same period of the District Secretariat, Trincomalee prepared, demonstrate true and fair status in accordance with generally accepted accounting fundamentals, excluding the effects pointed out in para 1.6 of this report.

1.2 Basis for the qualified opinion

The opinion of the status has been assessed as per facts outlined in the para 1.6 of this report. I have completed to auditing as per the Sri Lanka Auditing Standards. My responsibility in relation to the Financial Statement is further explained in the para of Auditor's responsibility. My belief is that audit evidence collected in providing a basis in expressing my opinion are adequate and appropriate.

1.3 Emphasis of matter - Basis of preparation of financial statements

Attention is drawn to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements are prepared in accordance with Government Finance Regulations 150 and 151 and 2025, as amended on 21 February 2024, effective 16 December 2024 Prepared for the needs of the General Treasury and Parliament of the Trincomalee District Secretariat in accordance with Public Accounts Manual No. 06/2024. Therefore, these financial statements may not be suitable for other purposes. My report is intended olely for the use of the General Treasury, Trincomalee District Secretariat and the Parliament of Sri Lanka. My opinion is not modified in this regard.

1.4 The responsibility of the Chief Accounting Officer and the Accounting Officer on Financial Statement

Responsibility of the Chief Accounting Officer and the Accounting Officer for the financial statements In accordance with Government Finance Regulations 150 and 151 and Government Accounts Manual No. To prepare financial statements that give a true and fair view in all material respects and 06/2024 dated 16 December 2024 as amended on 21 February 2025 The accounting officer is responsible for determining such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In terms of Section 16(1) of the National Audit Act, No. 19 of 2018, the Trincomalee District Secretariat shall maintain proper books and records of its income, expenditure, assets and liabilities so as to enable it to prepare annual and periodic financial statements In accordance with sub-section 38(1)(c) of the National Audit Act, an effective internal control system is established and maintained for the financial control of the Trincomalee District Secretariat The Accounting Officer should ensure that the effectiveness of the system is reviewed periodically and necessary changes should be made accordingly to ensure that the system continues to operate effectively.

As per the section 16(1) of National Audit Act No. 19 of 2018, District Secretariat should maintain properly the registers and records of revenue, expenditure, liabilities and commitments enabling to prepare annual and timely financial reports.

As per the sub section 38 (1) (A) of National Audit Act No. 19 of 2018, the Accounting Officer should affirm that the productive internal control system is prepared and maintained for the financial control of district Secretariat, and a review should be conducted time to time to confirm the effectiveness of the such a control system and then to make changes to maintain the system effectively

1.5 Auditor's responsibility for the audit of financial statements

My objective is to provide a fair confirmation for the Financial Statement for no considerable false statements are incurred due to frauds and errors and to present the Auditor General's Report including my opinion. Even though, the fair confirmation is at higher standard, when doing the auditing according to the Sri Lanka Auditing Standards, it may not be assured that the fair confirmation would not always include any rude statements. Users of this report, when making any economic decision, are expected to pay attention on the fact that such rude statements would arise due to influence of frauds and errors to individual or group. Auditing has been conducted according to the professional judgements and professional suspicions as of Sri Lanka Auditing Standards.

- Obtaining adequate and appropriate audit evidence is the base for my opinion when identifying and assessing the risks of the false statements in Financial Statement occurred due to the frauds and errors. The impact occurred due to a fraud is higher than that of false statement. Inappropriate alliances, preparation of fraud documents, mindful avoidance, or avoidance of internal control are subjected to occur a fraud.
- It is not expected herewith to present an opinion on the effectiveness of the internal control system in planning a timely auditing procedure at District Secretariat.

- To assess the transactions and incidents subjected to the content and the structure of the financial Statements disclosed herewith, in correct and appropriate way.
- As a whole, when presenting the Financial Statement, transactions and incidents used as the basis for deciding the structure and content of the Financial Statement, are inserted correctly and fairly.

Accounting Officer have been made aware of the important audit findings, major internal control weakness

1.6 **Expressing opinions on financial statements**

1.6.1 **Non-financial assets**

(a) The closing balances of 15 item groups included under Ledger Nos. 9151, 9152, 9153 and 9160 as per the Treasury Printed (SA-82) Statement of Non-Financial Assets as at 31 December 2023, A difference of Rs. 3,807,620,445 was observed when comparing the corresponding opening balances in the 2024 set of financial statements, and the reasons for the difference were not disclosed during the audit.

(b) According to the Treasury 2024 printed balance sheet, the value of non-financial assets purchased during the year under ledger numbers 9151, 9152 and 9160 was Rs. 64,820,518 according to the Treasury Printed (SA-82) Non-Financial Asset Statement, the value of the non-financial assets taken from the above ledger was Rs. 26,997,865, there is a difference Rs. 37,822,653 can be observed.

c) Although the total value of additions and purchases to the opening balances of asset category ledger number 9152 (Transport equipment and other machinery) in the Treasury printed (SA - 82) Non-Financial Assets Statement is Rs.24, 050,870 (Rs.4,268,005,Rs.19,782,865), According to the balance sheet prepared by the District Secretariat, its value was Rs. 22,321,158, a difference of Rs. 1,729,712 was observed.

(d) Although no additions and withdrawals were mentioned in the current year under Work in Progress (WIP) in the Treasury printed (SA-82) Non-Financial Assets Statement ledger number 9160 , the balance sheet prepared by the Department showed additions and withdrawals of Rs. 4,275,000 and 1,490,000 respectively.
(e)As stated in the letter No. SA/MFS/C1/C1/11/271 issued by the Director General of the Department of Public Accounts dated 16 May 2024 the value of lands and buildings valued at a cost of Rs. 93,150,000 in the Thambalagamuwa and Kuchchaveli Divisional Secretariats was not included under non-financial assets (SA-82) in the financial statements for the year 2024

1.6.2 Deposit account balances

(a) According to the deposit reconciliation statement prepared as at December 31, 2024, it was observed that there was an unsettled deposit balance of Rs. 1,203,011 between 02 and 05 years.

b) It was observed that as per the deposit ledger as at 31st December 2024, 04 deposit balances of Rs. 19,700, which were temporarily held for repayment to third parties for more than 02 years, were not correctly identified and accounted for in the time analysis of deposits in the reconciliation statement for the year 2024.

(c) It was observed that 07 deposit balances of Rs. 204,323, which were over 02 years old, in the deposit ledger as per 31st December 2024, had not been correctly identified and accounted in the deposit period reconciliation.

1.6.3 Non-maintenance of documents and books

It was observed during sample audits that the following documents were not maintained by the District Secretariat and Divisional Secretariat, and that some documents were not maintained properly up to date.

Document type	Relevant regulation-	Observation
* Inventory Register Kantale, Seruwila, Morawewa Divisional Secretariat Office	FR 763	Not updated
*. Bail List - District Secretariat and 11 Divisional Secretariats	FR 891(1)	It was not maintained
* Register of losses and Damages - District Secretariat and Divisional Secretariat 11.	FR 110 (1)	Not updated

2. Report on other legal requirements

I hereby declare the following in accordance with Section 6(1)(d) of the National Audit Act, No. 19 of 2018.
a) Financial Statements are in line with last year

b) The following recommendations I had made regarding the financial statements for the previous year had not been implemented.

Reference to the previous year's report-	Recommendation not implemented	Paragraph reference in this report
1.6.2 (a)	Opening balances should be recorded at correct values.	1.6.1(a)
1.6.2 (b) -	There must be accuracy in the balances between the documents.	1.6.1 (b)

3. Financial Review

3.1 Expense Management

Public Accounts Guidelines No. 06/2024 of the Director General of the Department of Public Accounts, dated 16th December 2024, According to the paragraph 3.4 of the balance allocation as at 31 December 2024 exceeds 05 percent of the total net allocation or Rs. 10,000, whichever is greater, the necessary reasons must be included to justify the reasons for such balance, It was observed that no such presentation had been made regarding the balance allocation of Rs. 30,553,347.

3.2 Expenditure surplus/overspend

The Engineer of the Trincomalee Zonal Education Office has prepared Rs. 4,287,987 estimate for the construction of the auditorium at Pulmuda Maha Vidyalaya. The final bill receded a items from that estimate ,which were paid with cost variations ranging from 11% to 397% at their estimated values A total cost estimate had been prepared and the estimated values.

3.3 Entering into debts and obligations

It was observed that the District Secretariat Trincomalee and the Town & Gravets Divisional Secretariat had not included 26 bills worth Rs. 1,708,909 paid in 2025 (related to the year 2024) as liabilities in the 2024 financial statements. Furthermore, it was noted that the situation could be similar in other Divisional Secretariat Offices.

3.4 Utilization of funds provided by other ministries and departments

(a)Under the Paddy Purchasing Program for the 2022 season, initiated from the 2019/20 Maha Season, the District Secretariat Office had failed to recover a total outstanding amount of Rs. 49,770,694 from eight rice mill owners, including: 04 rice mill owners from the Kanthale Divisional Secretariat Division, 02 rice mill owners from the Padavi Sripura Divisional Secretariat Division, and 02 rice mill owners from the Seruwila Divisional Secretariat

(b) In the selection of beneficiaries for the housing projects implemented in the Muthur Divisional Secretariat Division, the age limit for the Rs. 600,000 housing projects in 2023 was 10 years. 25 beneficiaries over 70 years of age have been identified and the amount to be released for them is Rs. 15,000,000. However, it is observed that the project is not achieving its objectives as the housing benefit will be transferred to the children and grandchildren of these elderly beneficiaries due to their death.

(c) For the household-based goat rearing project, Rs. 436,365 had been allocated to the Town & Gravet Divisional Secretariat Office for the purchase of goats. Out of this Rs. 337,924 was spent to buy goats for 04 beneficiaries. The remaining Rs. 98,441 was sufficient to purchase goats for one more beneficiary. However this opportunity was missed. The full allocated funds were not utilized in an economically efficient and productive manner.

(d) Although the area to be used for the construction of a house worth Rs. 600,000 is 340 square feet as per paragraph 01 of the circular of the Secretary of the Ministry of Urban Development and Housing dated 28 March 2024, MUDH/HC/RD/02/Housing(N&E), The house built by a woman named S. Varlamathi, a resident of Aathimottei, No. 08, Place 42, Iluppaikulam Grama Niladhari Division, had an area of 593 square feet. Accordingly, it was observed that the house had been built using an excess of 253 square feet of space, and therefore, the construction of the house had not been subject to the attention or supervision of the relevant officials of the town & gravets Divisional Secretariat at the beginning.

(e) During the period from January to November 2024, 78 registered mothers in the Kuchchaveli Divisional Secretariat had not received the nutritional allowance costing Rs. 351,000.

(f). Under the program for providing chicks to low-income families, the Kuchchaveli Divisional Secretariat distributed chicks worth Rs. 593,510 to 62 families across 04 Grama Seva divisions. However, by the audit date of December 5, 2024, 351 chicks worth Rs. 286,065 had died. Because of that situation, the effectiveness of the project was in very low level.

(g) During the period from February to September 2024, 21 pregnant mothers registered in the Kantale Divisional Secretariat had not received the nutritional allowance costing about Rs. 94,500.

3.5 **Assurances to be made by the Chief Accounting Officer/Accounting Officer**

In accordance with the provisions of Section 38 of the National Audit Act, No. 19 of 2018, the Accounting Officer shall ensure that an effective internal control system is established and maintained for the financial control of the District Secretariat and shall periodically review the effectiveness of that system. Accordingly, necessary changes should be made to make the systems effective, and although those reviews should have been made in writing and a copy should have been submitted to the Auditor General, statements that such reviews had been made had not been submitted to the audit.

3.6 **Non-compliance with laws, rules and regulations**

Referring to rules and regulations - non-compliance	
(a) Section 104(4) of the Finance Regulations	- Montero Jeep (KB-0957) met with a severe accident on January 28, 2023, resulting in the death of the driver. Following the investigation, a full report on the losses and damages should have been submitted within three months from the date of the incident. However, no such report was prepared, and necessary actions were not taken accordingly.
(b) Circular No. 09/2009 and Public Administration Circular dated 16th April 2009, paragraph 2 (iv)	Although fingerprint verification is mandatory for overtime and holiday payments, the officers of the Mora Wewa, Padavi Sri Pura, Gomarankadawala, and Seruwila Divisional Secretariat had not taken such action and had received a total of Rs. 4,581,676 as overtime and holiday pay during the year .
(c) Paragraph 3.1 of the Circular No. again 30/2016 of the Secretary, Ministry of Public Administration and Management dated 29th December 2016-	A fuel combustion test should be carried out after, after a period of 12 months or after 2500 kilometres of driving, or after a a major engine repair, whichever comes first. The Trincomalee Town & Gravest City and Kadawatha Divisional Secretariat had not conducted fuel combustion tests for the cabs 251-3541 and WP PA - 3837 from the years 2013 and 2018 respectively up to the audit date of 14 February 2025

4. Operational review

4.1 Effectiveness

4.1.1 Planning

According to Circular No. 02/2018 dated January 29, 2018, issued by the Ministry of Home Affairs, the Divisional Secretariat Offices were required to prioritize public services and set optimal performance targets for five key services and Submit a report on these targets to the District Secretariat Office. Furthermore, as per Sections 2.5 and 2.6 of the circular, the District Secretariat Office was mandated to Consolidate target reports from all Divisional Secretariats and Submit a summary report, along with copies, to both the Auditor General and the Ministry of Home Affairs by January 15 of each year. However, for the year 2024, neither the Divisional Secretariats nor the District Secretariat Office had submitted these reports.

4.1.2 Failure to perform duties

(a) Under the housing project for families affected by war conflicts in the Verugal Divisional Secretariat, 16 houses were 100% completed in 2021. However, as of the audit date (August 21, 2024), a remaining balance of Rs. 799,000—which should have been paid to the relevant Samurdhi Bank accounts—had not been released even after a delay of over two years.

(b) In the Werugal Divisional Secretariat Division, a final installment payment of Rs. 471,000 was transferred to the relevant Samurdhi Bank accounts for 08 completed houses under a housing project spanning 2022 to 2023. However, as of the audit date (August 21, 2024), these funds had not yet been released to the beneficiaries.

4.1.3 Failure to achieve the desired level of completion

(a) The Ministry of Urban Development and Housing will implement the following schemes for low-income earners and resettled displaced families in 2021 and 2023: The construction of 04 houses worth Rs. 600,000 and 15 houses worth Rs. 100,000 identified and provided by the Kantale Divisional Secretariat had not been completed. The amount of benefits identified for the 39 houses that were not completed is Rs. 29,400,000.

(b) Under the livelihood development program in the Kanthale Divisional Secretariat Division, 39 beneficiaries were provided with 977.5 kg of Green Gram seeds (worth Rs. 371,850) for cultivation on 27.75 acres during 2023–2024. The expected yield was 11,100 kg, valued at Rs. 14,874,000. However, only 3,592 kg (worth Rs. 4,813,280) were actually harvested.

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(c) Under the livelihood development program in the Kanthale Divisional Secretariat Division, 07 beneficiaries were provided with 35 kg of Green Gram seeds (worth Rs. 45,500) for cultivation during 2023–2024. The expected yield was 1,150 kg, valued at Rs. 1,495,000. However, only 595 kg (worth Rs. 773,500) were actually harvested.

(d) In 2021, the Werugala Divisional Secretariat Office initiated a permanent housing project for war-displaced families under Letter No. SMRHC/RD/04/01 (Clause 4.4). A total of Rs. 8.96 million (for 15 houses at Rs. 600,000 each) was deposited in four installments into the beneficiaries' bank accounts that year. However, as of now, the construction of these houses remains incomplete, despite the full allocation being disbursed. Rs. 1.227 million was deposited into the Samurdhi Bank accounts of 15 beneficiaries.

(e) In 2021, a housing project aimed at constructing 83 houses (worth Rs. 1 million each) and 74 houses (worth Rs. 600,000 each) in the Morawewa, Padavi Sripura, Gomarankadawala, Seruwila, Kanthale Divisional Secretariat areas failed to meet its deadlines, and as of now, the construction of these 157 houses remains incomplete.

(f) According to progress reports related to housing construction in the year 2021, the Seruwila Divisional Secretariat office stated that 30 beneficiaries of the Rs. 600,000 housing program and 32 beneficiaries of the Rs. 1 million housing program had fully completed the construction of their houses. However, financial assistance totaling Rs. 2,308,000 for 44 beneficiaries under this housing projects remains held in the Samurdhi Bank accounts. Due to this, the actual progress of the housing construction did not match the reports submitted by the Seruwila Divisional Secretariat office to the audit.

(g) Under the 2021 housing project implemented through the Morawewa Divisional Secretariat office, the final installment funds for 30 houses under the Rs. 600,000 scheme and 31 houses under the Rs. 1 million scheme were sent to the Morawewa Samurdhi Bank in 2022, amounting to Rs. 2,909,250 and Rs. 2,149,225, respectively (in 04 instances). However, based on the progress of the housing construction 16 houses under the Rs. 600,000 scheme and 21 houses under the Rs. 1 million scheme remained physically incomplete. Additionally, the Samurdhi Bank retained the following balances: Rs. 3,365,000 for 22 beneficiaries under the Rs. 1 million housing scheme, and Rs. 1,293,000 for 14 beneficiaries under the Rs. 600,000 housing scheme. Thus, the housing installment fund…

(h) According to Section 4.3.5 of the Circular No. MOUD&H/RD/04/01 dated April 27, 2023, issued by the Ministry of Urban Development and Housing, the 2023 housing project should have been completed by November 30, 2023. However, the Divisional Secretariats of Morawewa, Padavi Sripura, Gomarankadawala, Seruwila, and Kantalai failed to fulfill this requirement. As a result, 41 houses under the Rs. 1 million scheme and 33 houses under the Rs. 600,000 scheme remain incomplete to date.

4.1.4 Abandonment of projects without completion

Under the Rural Roads and Infrastructure Development Project (RRDP) 2021, a total allocation of Rs. 99 million was provided to the Verugal and Muthur Divisional Secretariats for the construction of 69 roads. However, despite payments Rs. 21.98 million being made to contractors for construction work, all these projects were abandoned and left incomplete by the current year, with no continuous progress made.

4.2 Procurements

Although Section 2.8.1(a) of the 2006 Procurement Guidelines Manual and Supplement-27 (issued on August 8, 2012) require that a Department Procurement Committee (DPC) appoint Technical Evaluation Committees (TECs) for all procurement activities, the Thambalagamuwa Divisional Secretariat failed to do so in 2024.Specifically, the office procured mamotie and chicks worth Rs. 950,000 under decentralized budget allocations for distribution to the Saliyapura Farmers' Organization—without appointing the mandated Technical Evaluation Committees.

4.3 Asset Management

(a) The single-unit government line quarters located in front of the Kantale Police Station under Kantale Divisional Secretariat, were identified as extremely old and unfit for habitation. The District Engineer of Trincomalee had recommended their demolition, as communicated via Letter No. GAT/EST/DSDIV/MA06/11(Kan) dated March 14, 2022, from the Additional Government Agent and

(b) Additional District Secretary. However, as of the audit observation date (October 22, 2024) 5 out of 7 units in the building were still occupied, The living conditions in these quarters remained unsafe, and Despite the demolition recommendation being issued over 2 years and 7 months prior, no action had been taken to dismantle the structure.

(b) Although the Seruwila Divisional Secretariat owns seven (07) official quarters, including two (02) residences for the Divisional Secretary, only two (02) units were occupied at the time of observation. Even these occupied quarters were in a state requiring urgent repairs, resulting in suboptimal utilization of government assets.Further, the following structures were also found to be in need of renovation The old Divisional Secretary's official residence, The Somapura Tourist Bungalow, and Five (05) other common staff quarters, which have exceeded 42 years of use without proper maintenance. This situation highlights poor asset management, leading to inefficient use of public resources.

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4.4 Losses and Damages

The Trincomalee District Secretariat's jeep bearing registration number KB-0957, which was involved in an accident, incurred a loss of Rs. 2,124,270 for repairs to restore it to working condition. Since the insurance company was unable to cover the damages, the government bore the full financial loss. Furthermore, the post-mortem examination report of the deceased driver revealed that the individual driving the vehicle at the time of the accident was not A.P.G.G. Sumith Jayathilake.

4.5 Management weaknesses

a) Mr. M. A. R. M. Harik, who was serving as a Grama Niladhari under the Thambalagamuwa Divisional Secretariat, has been under suspension since 09 July 2018 and the balance of the debt to be paid to the government from the disaster loans he had obtained while in public service was Rs. 233,641. As of the audit date of 13 November 2024, this loan balance had not been recovered even though a period of 06 years and 04 months had elapsed.

(b) It was observed that six (06) Divisional Secretariats had not collected long-standing land and building lease revenues amounting to Rs. 524,931,349 as of the review year. These dues had remained outstanding for an extended period.

c) 04 Divisional Secretariats have arrears of short-term land and short-term lease income totaling Rs. 868,636 up to the year under review and effective steps had not been taken to recover this arrears.

(d) It was observed that there are long-standing outstanding balances of advances given to government officials totaling Rs. 3,259,878 up to the year under review in 10 Divisional Secretariats including the District Secretariat.

(e) It was observed that the investigation into the vehicle accidents that occurred between 1999 and 2024, for damages worth Rs. 5,678,948, in respect of 12 vehicles, has not been completed even after 25 years.

(f) Palathoppur and Thahanagara Samurdhi Banks relating to Muttur Divisional Secretariat had provided loans totaling Rs. 356,016,774, The loan cards and loan ledger were not updated regarding loan and interest collections. This revealed the inefficiency of the loan recovery process.

(g) The Seruwila Divisional Secretariat has two scheduled official quarters for the Divisional Secretary. First Residence Constructed in 2018 and currently utilized as the Samurdhi Office. Second Residence presently in a vacant and dilapidated condition though repairable and suitable for use. The Divisional Secretary was not residing in this official residence.

(h) The Seruwila Divisional Secretariat Office has five non-scheduled official residences and the land and buildings of the Somapura Tourist Bungalow that are not under its ownership. The transfer of ownership of these properties to the Divisional Secretariat Office had not been completed as of the current date.

(i) Mrs. P. Jananthini, who was working in the Management Assistant Service Grade III of the Town & Gravets Divisional Secretariat, as per the letter dated 08 September 2015 of the Ministry of Public Administration and Management, she was appointed to this position on 15th September 2015 and was terminated in accordance with the letter of termination of appointment dated 10th April 2023, issued by the Director General of combined Services, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, No. PMAS/64473. This officer had submitted fake examination results and received Rs. 3,305,197 in salary and allowances from 15 September 2015 to 31 December 2022. In addition, the balance of the disaster loans taken was Rs. 205,650 as of December 31, 2022, and maternity leave with full pay had been taken from October 14, 2015 to February 25, 2016, and 10 days of off-island leave had been taken from August 27, 2019 to September 05, 2019. In this regard, the relevant officer and all other responsible officials who failed to verify the accuracy of educational qualifications within the stipulated time are also liable, and therefore, steps should be taken to compensate for the loss incurred by the government.

(j) As of December 31, 2024, an outstanding balance of Rs. 209,472,396 remains uncollected across 22 Samurdhi Banks operating under 11 Divisional Secretariat offices.

5. <u>Sustainable development</u>

Officials had not been adequately informed about sustainability goals, and due to the failure to identify sustainable development goals, no assessment had been conducted regarding the achievement of objectives during the reviewed year.

6. <u>Human Resource Management</u>

6.1 <u>Attached Staff, Actual Staff</u>

(a))At the end of the review year, there remained a total of 133 vacant officer positions across all levels: 17 senior-level vacancies, 21 tertiary-level vacancies, 56 secondary-level vacancies, and 39 primary-level vacancies.

(b)The failure to implement the transfer policy for 455 officers who had served over five years in the District Secretariat and Divisional Secretariat offices resulted in unfair treatment of officers stationed in remote Divisional Secretariats who were awaiting for transfers for extended periods.

(c) By the end of the year under review, there were 17 vacancies for senior level officer posts and 21 vacancies for tertiary level officer posts, The total number of vacancies remained at 133, comprising 56 vacancies for officer posts belonging to the secondary level and 39 vacancies for officer posts belonging to the primary level.

(b) Due to the fact that the transfer policy had not been implemented in respect of 455 officers whose service period in the District Secretariat and Divisional Secretariats had exceeded 05 years during the year under review An injustice had been done to the officers who had been waiting for a long time for transfers in the Divisional Secretariat offices far from the city.

c) Although the approved number of Development Officer posts in the Kuchchaveli Divisional Secretariat was 08, 17 Development Officers were attached and accordingly there was a surplus of 09 Development Officers.

(d) Although the approved number of Development Officer posts in the Kantale Divisional Secretariat was 39, 45 Development Officers had been attached and accordingly there was a surplus of 06 Development Officers.

(e) Although the approved number of Development Officer posts in the Nagara and Kadawa Divisional Secretariat is 08, 22 Development Officers had been recruited and accordingly there was a surplus of 14 Development Officers.

Senior Assistant Auditor General
instead of Auditor General

Chapter 04 – Performance Indicators

4.1. Performance Indicator of the Institute

District Secretariat, Trincomalee
Performance of Achieving the Goals outlined in the Action Plan 2024

Sr. No.	Specific Indicator (Top most Prioritized Public Services)	Annual Expected Output	Cumulative Progress	Actual Output as a percentage (%)		
				100% - 90%	75%- 89%	50% - 75%
1	Registration of Birth, Marriage & Death	37,016	64,875	√		
2	Processing applications for issuance of National Identity Card	14,852	15,190	√		
3	Issuance of Land Permits & Deeds	5,975	2,584			√
4	Issuance & Renewal of Revenue License	70,310	73,011	√		
5	Issuance of Pregnant Mothers Nutrition Coupons	48,678	38,994		√	
	Overall Performance	**176,831**	**194,654**	√		

Chapter 05- Performance of Achieving Sustainable Development Goals - 2024

5.1 Indicate the Identified respective Sustainable Developments Goals*

S. No.	Thrust Area	Major Action	Sustainable Development Goals			Out Put (Key Performance Indicators)		Progress of the achievements of the date (%)		
						No. of Beneficiaries	Achievements	0-49	54-74	75-100
01	Education	• Modernization of Classroom • Renovation & Contraction of School building • Construction and renovation of Toilets • Construction and renovation of School playgrounds • Providing of furniture and equipment to schools	04. Quality Education	4.1.1 4.1.2		4,988	literacy rate in our District has increased by 1 %		√	
02	Livestock	• Provision of Goats, Cows & Chicks • Providing Livelihood materials for improvement of people	02. Zero Hunger 01.No Poverty	2.1.1 2.2.2 1.1.1 1.2.1 1.4.1 1.5.2 1.a.1	2.1.2	850	The poverty line in the particular area fell by 5 % Malnutrition level reduced by 1%		√	
03	Drinking water	• Construction of wells & Tube Wells • Establishment of a community drinking water scheme • Establishment and maintenance of RO plants	6. Clean Water & Sanitation	6.1.1 6.2.1 6.3.1 6.4.1 6.5.1 6.a.1	6.4.2	6,160	Deficiency of quality drinking water has been reduced by 4% Enhancing Disease-Free		√	

		• Supply of Water Connection					Life for the People			
04	Electricity	• Supply of Electricity Connection • Installation of Solar Panels • Installation of Street Lamps	07. Affordable and Clean Energy	7.1.1 7.b.1	7.1.2	1,295	found that electricity requirement was reduced by 1% Safe Usages of electricity	√		
05	Nutrition and health	• Providing morning meals program for Preschool children • Improvements of communicable and non-communicable disease, maternal Clinics and Ayurveda hospital • Providing medical equipment to Health Services	03. Good Health and Well Being 02. Zero Hunger 04. Quality Education	3.1.1 3.2.1 2.1.1 2.2.1 2.4.1 4.2.1 4.3.1	2.2.2 4.2.2	9,200	The nutritional level increased by 1.5% Literacy rate increased by 1% The infant mortality rate has decreased by 1 %	√		
06	The conflict between wild life & Human	• Installation of Elephant fence • Providing Air Guns	15. Life on Land	15.1.1 15.a.1		800	2% of human-elephant disputes in the area have been eliminated	√		
07	Tourism Development	• Improvement of infrastructure facilities • Construction and renovation of Access Roads • Landscaping of Religious Places	08. Decent work & Economic Growth	8.5.1 8.9.1	8.5.2 8.9.2	4800	4% increased in local and foreign tourism	√		

08	Community Development	• Renovation and Construction of Common Buildings (Public Toilets, Parks, Cemeteries, Playgrounds, Market, Temples, Multipurpose Building) • Providing Essential Equipment to CBOs • Renovation and Construction of houses • Improvements in rural roads • Improvement of Access facilities • Construction of culverts, Drainage		11.1.1 11.a.1		8,500	Improving the quality of life by fulfilling the basic needs of the people by 2% Strengthen CBOs		√	Community Development
09	Agriculture & Irrigation Development	• Renovation & Construction of Irrigation Channels • Construction of agro wells • Home Gardening Program • Establishment of plant nursery • Providing agriculture equipment for farmers • Construction & Renovation of Agro Roads	02. Zero Hunger 01.No Poverty	2.1.1 2.2.2 2.3.1 1.1.1 1.2.1 1.4.1 1.5.2 1.a.1	2.1.2	2565 859	Increased farmers livelihood activities by 1% Improving the standard of living and increased income of farmers by 2% Reduced rural poverty		√	Agriculture & Irrigation Development
10	Environment protection	• Solid waste management system	11. Sustainable Cities &	11.6.1		1988	Creating a Clean society and becoming a clean country		√ √	Environment protection

	Environment protection	• Provide garbage bins • renovation & Construction Drainage • Solid waste management system • Provide garbage bins • renovation & Construction Drainage	Communities 6. Clean Water & Sanitation 11. Sustainable Cities & Communities 6. Clean Water &	6.31 11.6.1				Prevention of disaster Creating a Clean society and becoming a clean country Prevention of disaster			Environment protection

5.2 The achievements and challenges of the Sustainable Development Goals

Trincomalee is one of the backward District due to the long-lasted war and natural hazards occurred in last few decades. With the restoration of civil administration and social life, Trincomalee is now one of the rapidly develop district in Sri Lanka.

Although, almost all the 17 Sustainable Development Goals are a challenge to this District, we have already prepared five-year Strategic Development Plan inserting district priorities and SDG priorities for the District.

We have achieved many of the target planned for last year as explained in the above 4.1. and still we have to go further in achieving district goals.

The prevailing volatile situation in peace, law and order and the economy due to terrorist activities and natural hazards, the plan may not be implemented in full swing hence, results are also delayed.

Chapter 06 - Human Resource Profile

06.1. Cadre Management

Cadre Position as at 31-12-2024

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	59	42	14
Tertiary	40	19	21
Secondary	1,025	969	56
Primary	145	106	39
Total	**1,269**	**1,136**	**133**

06.2. Briefly state how the shortage or excess in human resources has been affected to the performance of the institute

Overall status of the Human Resources in Trincomalee District is short of 133 officers. This considerable shortage of staff had been continued for many years; however, it could have been filled to some extent during last two years.

Trincomalee District is heavily suffering with shortage of senior and tertiary level public officers in serving the public. As per proportionate to approved cadre, out of 99 senior and tertiary officers, only 61 officers were serving and 38 were short. This directly affects the day today administration and management of development projects in District.

06.3 Human Resource Development - 2024

Name of the Program	No.of staff train ed	Durat ion of the progr	Total Investmen		Nature of the program (Abroad / Local	Output/ Knowledge G
			Local	Forei gn		
Class 1 Efficiency Bar of Public Management	6	Ten	91,636.		Local	AR & FR
Class 1 Efficiency Bar of Public Management	2	Ten	67,11		Local	AR & FR

Briefly state how the training program contributed to the performance of the institution

The Skills Development Unit (SDU) at the District Secretariat has been establish to improve the, knowledge, skills, attitudes and competencies of the existing and new employees at the District Secretariat, and eleven Divisional Secretariats. It provides with initial trainings scheduled for short and limited curriculum. Which are necessary to conduct day today public service activities in the District.

Employees from other Departments in Trincomalee District and Departments from Eastern Provincial Council are also encouraged to attend these trainings.

Since many of the public service offering methods are now equipped with technology, every employee is expected to aware with basic ICT knowledge. Further, this unit is offering training for Language skills, and knowledge about Financial Regulations, Establishment Codes and job-related matters. All those trainings focused on improving the employee efficiency in public service officering.

Chapter 07– Compliance Report

District Secretariat, Trincomalee

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non-Compliance	Corrective actions 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.	Other	N.A		
02.	**Maintenance of books and registers (FR445)/**			
2.1.	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	**Complied**		
2.2.	Personal emoluments register/ Personal emoluments cards have 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 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 updated	**Complied**		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non Compliance	Corrective actions to avoid non-compliance in future
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**		
5.	**The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified**			
5.1.	All the audit queries have 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 have been replied within one month	**Complied**		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit	**Complied**		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non Compliance	Corrective actions to avoid non-compliance in future
	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 have 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 Paragraph 13 of the aforesaid circular	**Complied**		
8.3.	The boards of survey were 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 sub mitted 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**		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non Compliance	Corrective actions to avoid non-compliance in future
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.	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			
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**		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non Compliance	Corrective actions to avoid non-compliance in future
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 has been remitted to TOD	**Complied**		
14.2.	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	**Complied**		
14.3.	The ad-hoc sub imprests 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 crediting 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	**Complied**		

No.	Applicable Requirement	Compliance Status (Complied/Not Complied)	Explanation for Non Compliance	Corrective actions to avoid non-compliance in future
	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 the 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.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**		