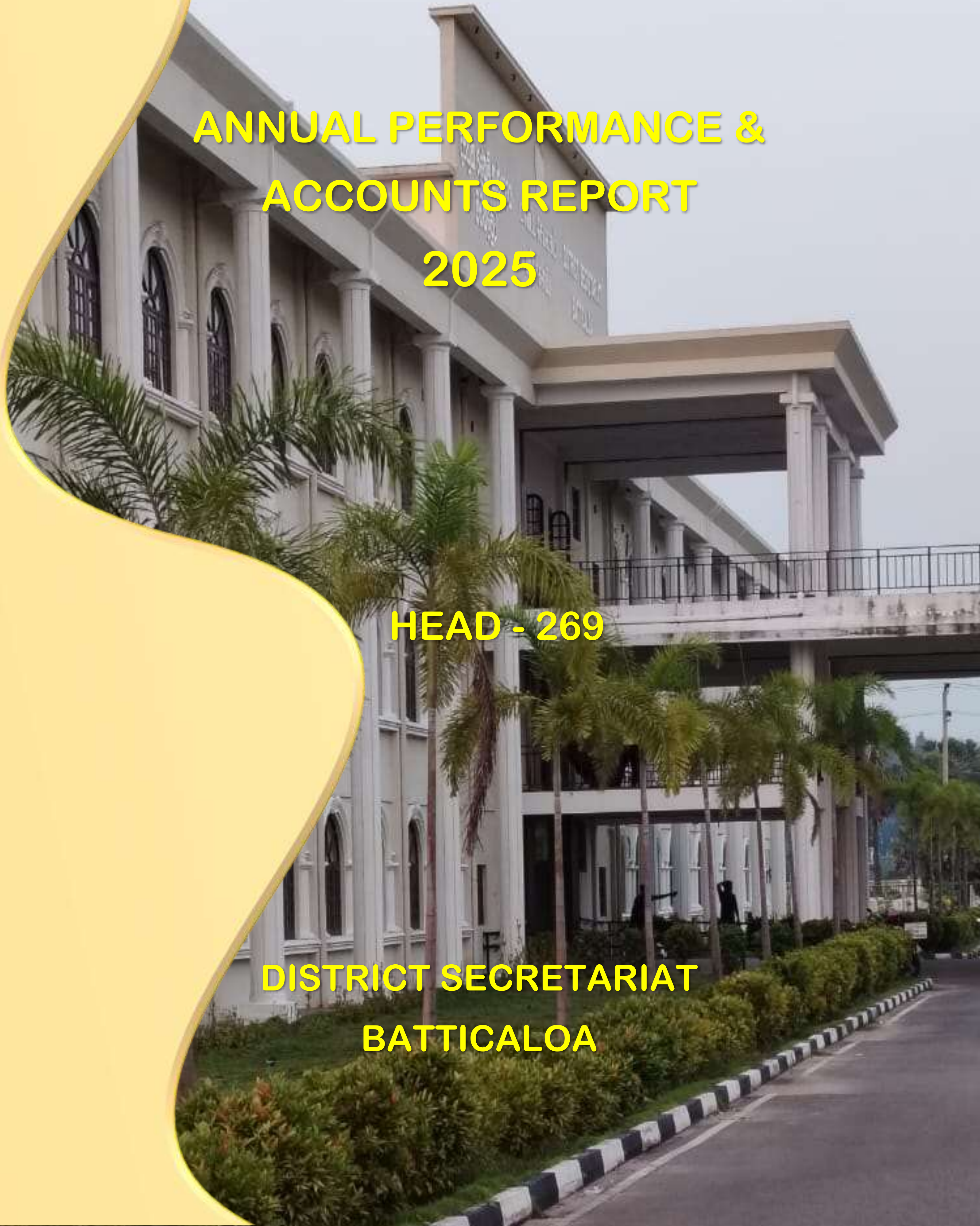
ANNUAL PERFORMANCE & ACCOUNTS REPORT 2025

HEAD - 269

DISTRICT SECRETARIAT BATTICALOA



ANNUAL PERFORMANCE & ACCOUNTS REPORT

2025

HEAD - 269

DISTRICT SECRETARIAT, BATTICALOA

Annual Performance & Accounts Report – 2025

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Chapter 01 Institutional Profile and Executive Summary

1.1 Introduction

Message from District Secretary, Batticaloa

It's my great pleasure to present this Annual Performance Report of the District Secretariat - Batticaloa for the year 2025. This report provides a comprehensive overview of the key initiatives, projects, and outcomes achieved in Batticaloa, highlighting the collective efforts of our officers, local authorities, other government institutions and communities in driving socio-economic development across the district. The policy aimed to provide quality service that fosters a developed, humanistic and responsible society with sustainable development and resource management.

In a line with National Policy framework of the country 'A THRIVING NATION – A BEAUTIFUL LIFE', our district secretariat carried out all development activities during the year 2025. With the support of committed staff, it was possible to fully complete 598 projects by spending Rs. 857 million during the year 2025. These policies laid a strong foundation for growth and development, and efforts were made to improve public services, strengthen infrastructure, and promote environmental sustainability, while addressing the challenges posed by the national disaster Dithwa Cyclone in later part of the year.

The current government of Sri Lanka key policy pillars include promoting a digitally enabled economy, enhancing social protection, building a technology-based society and promoting digital governance to improve service delivery. The national policies shifted towards **people-centered development** and **social justice**, with an emphasis on **inclusive growth** and the **empowerment of local economies**. The new policies have focused on strengthening **decentralized governance**, promoting **community-driven development**, and ensuring that the benefits of growth are shared equitably across all segments of society, especially marginalized and vulnerable communities. With this renewed focus, we have prioritized enhancing **social welfare programs**, promoting **sustainable agriculture**, and supporting **local industries** to create sustainable livelihoods for the people of Batticaloa.

Throughout the year, Batticaloa has made significant strides in various sectors, including **education, healthcare**, and **environmental sustainability**. Key projects aimed at improving the quality of life for our citizens have been implemented, particularly those that promote **green development** and **climate-resilient infrastructure**. Our continued focus on **renewable energy**, **eco-friendly agriculture**, and **social welfare** has been central to ensuring that all communities in the district benefit from inclusive and sustainable growth. 'Clean Sri Lanka' project, aims to address a cleaner physical environment and a nationwide moral commitment to enhance ethical principles. In the Batticaloa District, Kiran Divisional Secretariat was selected and successfully implement the Clean Sri Lanka concept. Under the Intergraded Rural Development Project Muruthanai village which is come under Kiran Divisional Secretariat purview, was selected as a model village to implement the above project and successfully implemented during the year 2025.

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

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

J.S.Arulraj,
District Secretary / Government Agent,
District Secretariat,
Batticaloa.

HISTORICAL IMPORTANCE OF THE DISTRICT

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

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

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

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

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

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

NATURAL RESOURCES OF THE DISTRICT

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

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

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

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

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

1.2 Mission, Vision, Objectives of the District Secretariat

Vision

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

Mission

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

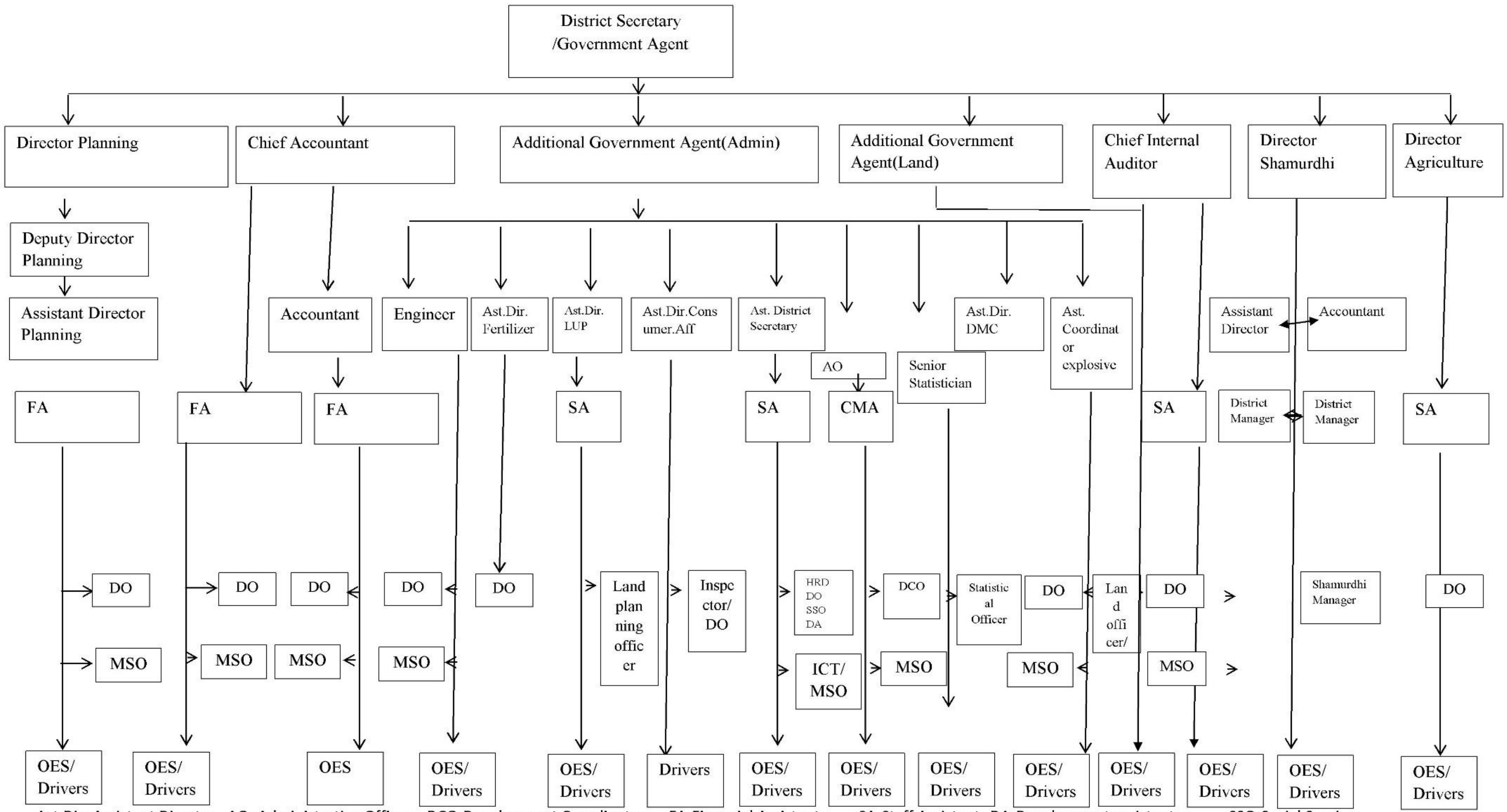
Objectives

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

1.3 Key Function of District Secretariat

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

1.4 ORGANIZATIONAL STRUCTURE

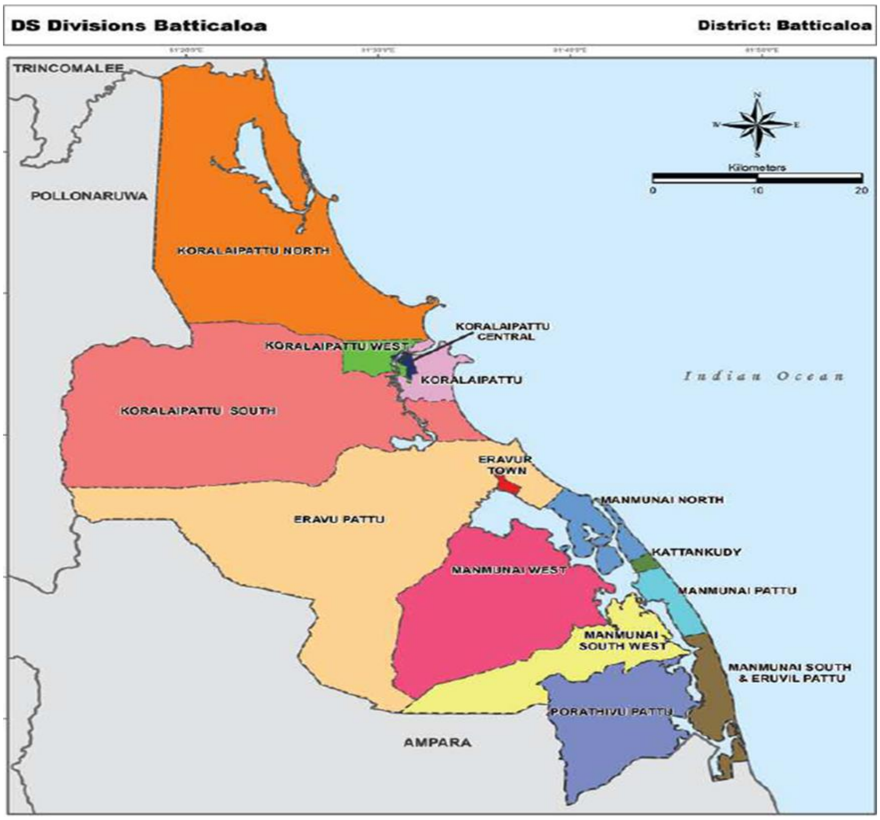


Ast.Dir- Assistant Director Officer AO- Administrative Officer HRD-Human Resources Development DCO-Development Coordinator DO-Development Officer FA-Financial Assistant OES-Office Employee service SA-Staff Assistant DA-Development assistant CMA-Chief Management Officer SSO-Social Service

1.5 District Secretariat and Attached Institution

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

ADMINISTRATION MAP



1.6 Funds Coming Under District Secretariat

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

1.7 Details of Foreign funds Under District Secretariat

In year 2025, under the foreign funding our District Secretariat spent **Rs. 109,398,951.48** million from World Food Programme through Partnership Secretariat for World Food Programme Cooperation for the implementation of Home Grown School Feeding Programme. Under this project, the school meal programme was strengthen through the expansion of agriculture home gardens and poultry farming at all Divisional Secretariats and all Education Zones.

Chapter 02 Progress and the future Outlook

2.1 Special Achievements,

1. In the Batticaloa district, 61512 beneficiaries through 1st phase and 8390 beneficiaries under 2nd phase received the Aswesuma payments those who are living below the poverty line.
2. The elderly allowance has been provided to 4699 beneficiaries through Post Office or Bank and 18661 beneficiaries under Aswesuma project as they are the senior citizen above 70 years.
3. In order to ensure the financial management of the District and Divisional Secretariats, 6 days training course has been conducted for the Staff Officers and Subject Officers by a qualified resource person on the Procurement procedure.
4. 29 projects for the amount of Rs. 58 Million were implemented under the Decentralized Budget (DCB) fund, budgeted allocation by the Ministry of finance.
5. Under the Integrated Rural Development Project (IRDP), Muruthanai village which is come under the Kiran divisional Secretariat Purview was selected as a model village to implement the above project and successfully implemented for the amount of Rs.47.146 Million during the year 2025.
6. Under the Rural Development Program (RDP), goats farming project were implemented at the total cost of Rs.6.03 Million in two Divisional Secretariats. 33 families in Porathivu Pattu and 25 families in Manmunai South West.
7. 55 projects were implemented at the total cost of Rs.87 Million under the District Development Project.
8. Under the Rural Road Development Programme, improvement of internal road at St. Cecilia’s Girls College project were implemented at the cost of RS.10.9 Million.
9. Budgetary allocation under the Ministry of Housing, the housing project were implemented throughout the 13 divisional Secretariat in Batticaloa district. Per 0 .9 M housing project, 79 families & per 1.5 Million housing project, 193 families were selected. the project was implemented at the total cost of Rs. 360.24 Million.
10. Budgetary allocation under the Ministry of Housing, the following projects were implemented in 2025. Providing Domestic electricity connection for 82 families at the total cost of Rs.3.48 & providing Water supply connection to 116 families at the total cost of RS.3.52 M and Develop the rural internal roads at the cost of 71.03 Million.
11. The following project were implemented throughout the 14 Divisional Secretariats under the World Food Programme. At the total cost of Rs.196.71 Million to home gardening for 137 families & Poultry farming for 264 families.
12. Two projects such as improvement of Dutch Fort & improvement of drainage in Eravur Town were implemented at the total cost of Rs.11.95 Million under the Tourism Ministry.
13. Under the program of “Let’s Fulfil the Duties, Protect the Rights”, a total cost of 140,000 was utilized to implement 14 programs across 14 divisions, providing awareness to nearly 1,000 children on child rights and responsibilities.
14. Arranged the participation of 200 eligible self-employed entrepreneurs in the export-related awareness seminar and exhibition conducted by the Sri Lanka Export Development Board.

15. 07 elders above 100 years received elderly allowance of sum of Rs. 315,000.00 from January to December 2025.

16. Under the "Thiriyapiyasa" housing project 02 houses have been constructed for a sum of Rs. 1.4 million.

17. "Arokiya" medical fund Rs. 925,000.00 provided for 37 elders.

18. Sum of Rs.900,000.00 have been provided to 12 elders society for the purpose of elders pilgrimage.

19. Under the Saroja Project, preventive interventions and continuous follow-up were carried out for 790 children identified as being in high-risk, moderate-risk, and low-risk conditions, ensuring their safety, protection, and overall well-being through sustained monitoring and support mechanisms.

20. Overall, the implemented programs achieved significant progress in child protection, education, health, housing, and livelihood development. Effective planning, full utilization of allocated funds, and continuous monitoring ensured successful outcomes, wide beneficiary coverage, and sustainable improvements in the wellbeing and rights of vulnerable children and their families.

21. Financial Assistance to Artists under the financial assistance scheme for artists, 74 artists at the district level were granted Rs. 10,000.00 each. Accordingly, a total amount of Rs. 740,000.00 was disbursed.

22. Kalabhushana Award Five (05) senior Artists from the district were honored with the Kala Bhushan Award. Each recipient was awarded a trophy, certificate and Rs. 25,000.00, amounting to a total expenditure of Rs. 125,000.00.

23. State Children's Art Festival for the second round, one hundred and twenty-two (122) drawings from Batticaloa District were selected. One drawing was further selected for the national-level competition. A financial of Rs. 55,200.00 was received for this activity.

24. 100 agricultural manufacturers were registered for the organic Agriculture Awareness Programme conducted by the Sri Lanka Export Development Board.

25. Facilitated participation of 80 entrepreneurs in the Awareness Programme on packaging and labeling requirements for export businesses, conducted by the Sri Lanka Export Development Board.

26. Under the Provincial Specific Development Grant (PSDG) allocation of the Provincial Department of Sports, essential renovation work has been carried out on 11 sports grounds at the cost of 22.75 million.

27. In the National Level Sports Festival held this year, Batticaloa District won 12 medals, consisting of 02 Gold medals, 04 Silver medals and 06 Bronze medals. This is an increase of four medals compared to last year.

28. According to the Census of Population conducted by the Department of Census and Statistics for the year 2024/2025, the total population of the Batticaloa District was recorded as 595,918. Out of this total, the female population was 317,033 and the male population was 278,885.

29. The Census of Population for the year 2024 was fully executed in 2025, with a total expenditure of Rs. 33,176,881.00.

30. The Household Income and Expenditure Survey (HIES) activities carried out in 2025 were successfully completed during the year.

31. Grants provided for Land Development Ordinance (LDO) Permits in the year 2025 - 144.
32. Permits selected and issued through Land Kachcheri – 554.
33. Recoveries in 2025 related to Long-term and Short-term Leases – Rs. 50,002,746.00.
34. Project of Livelihood Support of Empowerment for Aswesuma Families Under the Asian Development Bank Fund, Implemented 718 No. of program. Total expenditure is sum of Rs. 107,700,000.00 and No of beneficiaries are 718.
35. Project of Livelihood Support of Empowerment for Aswesuma Families Under the Treasury Fund and Samurdhi Bank Fund, Implemented 566 No. of programs. Total expenditure is sum of Rs. 28,300,000.00 and No of beneficiaries are 566.
36. Project of Vocational Training for youth under the NEXT Sri Lanka Program, 03 no of program were implemented. Total expenditure is sum of Rs. 7,008.100.00 and No of beneficiaries are 105.
37. Project of Established the Suwaboujunhela, 03 no of program were implemented. Total expenditure is sum of Rs. 4,000,000.00 and No of beneficiaries are 30.
38. Project of Career Guidance Program for youth, 239 no of program were implemented. Total expenditure is sum of Rs. 738,000.00 and No of beneficiaries are 4,177.
39. Project of Capacity Building Skills Development Program, 24 no of program were implemented. Total expenditure is sum of Rs. 1,154,400.00 and No of beneficiaries are 478.
40. Under mitigation project, at the total cost of Rs. 1,940,987.00 Construction of Palayadithona Friendshiop Road Culvert have been done at Devapuram, Divisional Secretariat Kiran.
41. Project of Excavation the Drainage under mitigation project at Iyankerny GN, at the total cost of sum of Rs. 2,169,000.00.
42. Green gram seeds have been purchased from seed and planting material Development center Karadiyanaru and provided to 1101 Beneficiaries in 12 Divisional Secretariats in Batticaloa District.
43. Groundnut seeds have been purchased from seed and planting material Development center Karadiyanaru and provided to 355 Beneficiaries in 12 Divisional Secretariats in Batticaloa District.
44. Cowpea seeds have been purchased from seed and planting material Development center Karadiyanaru and provided to 1101 Beneficiaries in 12 for Divisional Secretariats in Batticaloa District.
45. Preparation of Land Use Management Plans in selected sub river basins in Maduru Oya River.
46. Preparation of village Land Use Plans. We have prepared 4 plans for Manmunai West, Poratheevu Pattu, Manmunai Pattu and Koralai Pattu Divisional Secretariats.
47. Productivity improvement of unutilized agricultural lands through soil and water conservation practices in Koralai Pattu South Divisional Secretariat.

Challenges

1. The recent cyclonic storm “Ditwah” occurred in November -2025. This effected, the planned activities of capital works were not completed on time.
2. Under the first condition for receiving Aswesuma payments, a situation arose where certain beneficiaries were unable to obtain their payments. This was due to the absence of a National Identity Card (NIC). The lack of necessary documentation required to apply for or obtain a National Identity Card.
    - Those who are eligible for payments but are unable to receive them.
    - Beneficiaries who are unable to apply for the Phase II payments.
3. Furthermore, the difficulties caused by the public visiting Divisional Secretariats and District Secretariat simultaneously due to misconceptions regarding the Aswesuma scheme.
4. Difficulties in maintaining smooth administrative operations due to existing vacancies for 02 Assistant Divisional Secretaries, 03 Accountants, and 03 Assistant/Deputy Directors of Planning within the Batticaloa District.
5. Significant delays are occurring in fulfilling the immediate needs of the public due to existing vacancies in the Batticaloa District for 33 Management Service Officers, 43 Grama Niladharis (Village Officers), 04 Drivers and 07 Office Assistants.
6. Due to natural disasters (such as Ditwa/ floods), certain events could not be conducted as planned.
7. During full-day training programs, it was challenging and inconvenient to ensure the continuous participation of entrepreneurs.
8. There is a shortage of technical trainers in Small Enterprises Development Division for specific programs.
9. Currently, there are only 07 Sports Officers available to cover all 14 Divisional Secretariat divisions in the Batticaloa District. This creates a massive challenge in completing essential tasks such as organizing divisional-level sports meets and managing club registrations.
10. While the district requires at least 05 specialized Sports Coaches, there is currently not a single coach appointed. This absence of professional coaching is a major barrier to advancing sports to the next level.
11. Due to the overall shortage of sports-related officials, it has become difficult to identify talented rural athletes and provide them with the systematic training needed to reach at Divisional, District, and National levels.
12. The rising cost of food items has negatively impacted the nutritional standards of athletes, making it difficult for them to maintain the physical fitness required for high-level competition.

13. Due to opposing weather conditions and natural disasters, specifically flooding, many difficulties were encountered during field operations and supervision in areas where data needed to be collected.
14. Owing to a shortage of Tablet (Tab) provided for field activities, non-government technical officers had to be identified and trained to use smartphones as an alternative. There were significant challenges in involving them for field operations after providing the necessary training.
15. Due to an insufficient number of Statistical Officers and Statistical Assistants required to collect data for the Department of Census and Statistics, Development Officers were appointed as substitutes to carry out these specific tasks.
16. Shortage of Land Officers in the Divisional Secretariats of the Batticaloa District.
17. Large-scale encroachments on state lands.
18. Lack of cooperation from relevant departments when dealing with state land encroachments.
19. Unnecessary workload caused by the submission of forged/fake documents for grants and permits.
20. Delays in obtaining valuations.
21. Lack of proper identification and data sharing regarding lands belonging to the Land Reform Commission (LRC).
22. Failure of relevant departments to properly maintain the lands reserved for them.
23. Failure to gazette pasture lands (grazing lands).
24. Difficult to get the suitable time for career guidance program for O/L & A/L Students
25. Many Vocational institute are not willing to absorb for Technical and Vocational Education and Training (TVET) system
26. Registration of Student for Skills Vizta Program is low level due to attraction of Private Vocational Training Centres.
27. Job Seekers are searching for white collar Jobs, so we have difficult to find the person for High demand Training.

Future goals

Future Goals

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

District Secretary/ Government Agent,
District Secretariat,
Batticaloa.

J.S. ARULRAJ
Government Agent & District Secretary
Batticaloa.

Chapter 03 Overall Financial Performance for the Year Ended 31st December 2025

3.1 Statement of Financial Performance

ACA-F

ACA -F

Statement of Financial Performance
for the period ended 31st December 2025

Department	:	**District Secretariat,Batticaloa**
Head	:	**269**

Revised Budget Allocations 2025		Note	Actual		
Rs.			2025 Rs.	2024 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		5,542,454,301	7,500,195,800	ACA-3
-	Deposits		548,244,789	557,261,392	ACA-4
-	Advance Accounts		73,580,287	73,018,731	ACA-5
-	Other Main Ledger Receipts			-	
-	**Total Non Revenue Receipts (B)**		**6,164,279,377**	8,130,475,923	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**6,164,279,377**	8,130,475,923	
	Remittance to the Treasury (D)		**12,528,820**	3,118,763	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**6,151,750,557**	8,127,357,160	
	Less: Expenditure				
-	**Recurrent Expenditure**				
1,920,162,000.00	Wages, Salaries & Other Employment Benefits	5	1,905,272,225	1,658,938,843	ACA-2(ii)
226,218,000.00	Other Goods & Services	6	210,164,727	202,424,250	ACA-2(ii)
1,620,000.00	Subsidies, Grants and Transfers	7	1,577,046	596,455,255	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
2,148,000,000.00	**Total Recurrent Expenditure (F)**		**2,117,013,998**	2,457,818,349	
	Capital Expenditure				
71,500,000.00	Rehabilitation & Improvement of Capital Assets	10	54,986,916	26,315,788	ACA-2(ii)
62,500,000.00	Acquisition of Capital Assets	11	62,483,912	199,494,555	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
7,000,000.00	Capacity Building	14	6,801,364	4,023,439	ACA-2(ii)
87,000,000.00	Other Capital Expenditure	15	84,555,721	-	ACA-2(ii)
228,000,000.00	**Total Capital Expenditure (G)**		**208,827,913**	229,833,782	
	Deposit Payments		603,939,944	471,664,548	ACA-4
	Advance Payments		77,878,152	123,183,046	ACA-5
	Other Main Ledger Payments				
	Total Main Ledger Expenditure (H)		**681,818,097**	**594,847,594**	
	Total Expenditure I = (F+G+H)		3,007,660,008	3,282,499,724	
	Balance as at 31st December J = (E-I)		3,144,090,550	4,844,857,436	
	Balance as per the Imprest Adjustment Statement		3,144,090,549	4,832,328,617	ACA-7
	Imprest Balance as at 31st December			12,528,820	ACA-3

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

3.2 Statement of Financial Position

ACA - P

ACA-P

Statement of Financial Position
As at 31st December 2025

Department:District Secretariat,Batticaloa

Head:269

	Note		Actual 2025 Rs	Actual 2024 Rs
Non Financial Assets				
Property, Plant & Equipment	ACA-6		3,172,197,098	3,091,277,339
Financial Assets				
Advance Accounts	ACA-5/5(a)		190,639,168	186,341,303
Cash & Cash Equivalents	ACA-3		-	-
Total Assets			**3,362,836,266**	**3,277,618,642**
Net Assets / Equity				-
Net Worth to Treasury			70,788,021	23,323,819
Property, Plant & Equipment Reserve			3,172,197,098	3,091,277,339
Rent and Work Advance Reserve	ACA-5(b)			
Current Liabilities				
Deposits Accounts	ACA-4		119,851,147	175,546,303
Unsettled Imprest Balance	ACA-3		-	(12,528,820)
Total Liabilities			**3,362,836,266**	**3,277,618,642**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 6 to 25 and Annexures to accounts presented in pages from 26 to 33 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. 02/2025, dated 17.12.2025** 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 as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Mrs.R.Gayathiry Chief Accountant, District Secretariat, Batticaloa 2026.02.12	**J.S.Arulraj** Accounting Officer, District Secretary District Secretariat,Batticaloa 2026.02.12	**S.Alokabandara** Chief Accounting Officer, Secretary, Ministry of Public Administration, Provincial Councils and Local Government 2026.02. 19
Mrs.R.GAYATHIRY Chief Accountant District Secretariat Batticaloa.	J.S. ARULRAJ Government Agent & District Secretary Batticaloa.	S. Alokabandara Secretary Ministry of Public Administration, Provincial Councils and Local Government Independence Square, Colombo 07.

- 2 -

Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

3.3 Statement of Cash Flows

ACA-C

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2025

Department: District Secretariat, Batticaloa

Head: 269

	Actual	
	2025	2024
	Rs.	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	162,627,547	157,333,896
Imprest Received	5,542,454,301	7,500,195,800
Recoveries from Advance	72,486,838	127,767,681
Deposit Received	548,244,789	557,261,392
Total Cash generated from Operations (A)	**6,325,813,475**	**8,342,558,768**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	1,895,094,700	1,641,529,118
Subsidies & Transfer Payments	211,741,773	798,879,505
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	146,344,001	30,339,227
Expenditure incurred on behalf of Other Heads	3,326,976,821	5,056,434,790
Imprest Settlement to Treasury	12,528,820	3,118,763
Advance Payments	79,232,322	128,569,442
Deposit Payments	603,939,944	471,664,548
Total Cash disbursed for Operations (B)	**6,275,858,382**	**8,130,535,393**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**49,955,093**	**212,023,374**
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:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	62,483,912	199,494,555
Total Cash disbursed for Investing Activities (E)	**62,483,912**	**199,494,555**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(62,483,912)**	**(199,494,555)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(12,528,820)**	**12,528,820**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	**(12,528,820)**	**12,528,820**
Opening Cash Balance as at 01st January	**12,528,820**	-
Closing Cash Balance as at 31st December	-	**12,528,820**

3.4 Notes to the Financial Statements

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Summary of Expenditure by Programme for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	2,047,000,000	101,000,000	200,512,000 (200,512,000)	2,148,000,000	2,117,013,998	30,986,002
	(2) Capital	141,000,000	87,000,000	1,500,000 (1,500,000)	228,000,000	208,827,913	19,172,087
	Sub Total	**2,188,000,000**	**188,000,000**	-	**2,376,000,000**	**2,325,841,911**	**50,158,088**
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	**2,188,000,000**	**188,000,000**	-	**2,376,000,000**	**2,325,841,911**	**50,158,088**

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

ACA – 2(i)

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	1,000,000,000	101,000,000	179,062,000	1,280,062,000	1,274,150,621						1,274,150,621
1002 - Overtime & Holiday Payments	33,000,000		4,000,000	37,000,000	36,615,582						36,615,582
1003 - Other Allowances	761,100,000		- 158,000,000	603,100,000	594,506,022						594,506,022
Travelling Expenditure											
1101 - Domestic	14,000,000		- 4,200,000	9,800,000	7,945,235						7,945,235
Supplies											
1201 - Stationery & Office Requisites	25,000,000		10,000,000	35,000,000	34,808,505						34,808,505
1202 - Fuel	39,500,000		- 9,300,000	30,200,000	26,813,343						26,813,343
1203 - Diets & Uniforms	6,100,000		- 1,142,000	4,958,000	4,945,500						4,945,500
1205 - Other	100,000			100,000	95,650						95,650
Maintenance Expenditure											
1301 - Vehicles	33,000,000		- 7,800,000	25,200,000	22,015,884						22,015,884
1302 - Plant and Machinery	8,500,000			8,500,000	8,313,264						8,313,264
1303 - Building and Structures	16,000,000		7,000,000	23,000,000	22,950,397						22,950,397
1304 - Software Maintenance	2,000,000		- 870,000	1,130,000	996,138						996,138
Services											
1401 - Transport	4,000,000		- 2,100,000	1,900,000	1,847,040						1,847,040
1402 - Postal & Communication	16,500,000		- 2,000,000	14,500,000	13,033,986						13,033,986
1403 - Electricity & Water	32,500,000		- 6,500,000	26,000,000	23,677,102						23,677,102
1404 - Rents & Local Taxes	1,500,000		- 330,000	1,170,000	410,082						410,082
1405 - Cleaning and Janitorial Services	15,000,000		- 900,000	14,100,000	12,762,930						12,762,930
1407 - Security Services	17,000,000		450,000	17,450,000	16,805,244						16,805,244
1409 - Other	16,900,000		- 3,690,000	13,210,000	12,744,427						12,744,427
Transfers											
1506 - Property Loan Interest to Public Servants	5,000,000		- 3,380,000	1,620,000	1,577,046						1,577,046
Other Recurrent Expenditure											
1701 - Losses & Write off	300,000		- 300,000	-							-
Grand Total	**2,047,000,000**	**101,000,000**	**-**	**2,148,000,000**	**2,117,013,998**	**-**	**-**	**-**	**-**	**-**	**2,117,013,997**

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

ACA – 2(i)

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Capital Expenditure											
Rehabilitation & Improvements of Capital Assets											
2001 - Building & Structures	58,500,000			58,500,000	50,766,097						50,766,097
2002 - Plant, Machinery & Equipment	5,000,000			5,000,000	1,019,807						1,019,807
2003 - Vehicles	8,000,000			8,000,000	3,201,012						3,201,012
Acquisition of Capital Assets											
2102 - Furniture & Office Equipment	20,000,000		1,500,000	21,500,000	21,492,939						21,492,939
2103 - Plant, Machinery & Equipment	20,000,000			20,000,000	19,990,973						19,990,973
2104 - Buildings & Structures	21,000,000			21,000,000	21,000,000						21,000,000
Capacity Building											
2401 - Staff Training	8,500,000		- 1,500,000	7,000,000	6,801,364						6,801,364
Other Capital Expenditure											
2509 - Other	-	87,000,000		87,000,000	84,555,721						84,555,721
				-							-
Grand Total	**141,000,000**	**87,000,000**	-	**228,000,000**	**208,827,913**	-	-	-	-	-	**208,827,913**
											-
Total Recurrent & Capital Expenditure	**2,188,000,000**	**188,000,000**	-	**2,376,000,000**	**2,325,841,912**	-	-	-	-	-	**2,325,841,911**

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

ACA – 2(ii)

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Recurrent Expenditure												
269-1-1-0-												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	310,000,000	6,000,000	77,062,000	393,062,000	391,266,839		391,266,839	1,795,161	0.46	
1002 Overtime & Holiday Payments		11	12,000,000		1,000,000	13,000,000	12,745,667		12,745,667	254,333	1.96	
1003 Other Allowances		11	225,000,000		(53,000,000)	172,000,000	167,705,332	1,378,875	169,084,207	2,915,793	1.70	
Total			547,000,000	6,000,000	25,062,000	578,062,000	571,717,839	1,378,875	573,096,714	4,965,286	0.86	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	3,000,000		(600,000)	2,400,000	1,973,251		1,973,251	426,749	17.78	Due to several meeting conducted through Zoom & travelling claim controlled
Total (a)			3,000,000	-	(600,000)	2,400,000	1,973,251	-	1,973,251	426,749	17.78	
Supplies												
1201 Stationery & Office Requisites		11	11,000,000		500,000	11,500,000	11,323,765		11,323,765	176,235	1.53	
1202 Fuel		11	13,500,000		(3,600,000)	9,900,000	9,133,979		9,133,979	766,021	7.74	Due to the decrease of fuel price .
1203 Diets & Uniforms		11	200,000		(92,000)	108,000	108,000		108,000	-	0.00	
1205 Other		11	100,000			100,000	95,650		95,650	4,350	4.35	
Total (b)			24,800,000	-	(3,192,000)	21,608,000	20,661,395	-	20,661,395	946,605.32	4.38	
Maintenance Expenditure												
1301 Vehicles		11	20,000,000		(7,800,000)	12,200,000	9,807,773		9,807,773	2,392,227	19.61	Expected vehicles repairs were not done it, due to the non availability of the vehicle parts in the Authorized dealer(company).
1302 Plant and machinery		11	2,500,000			2,500,000	2,495,631		2,495,631	4,369	0.17	
1303 Building and Structures		11	6,000,000			6,000,000	5,975,671		5,975,671	24,329	0.41	
1304 Software Maintenance		11	1,000,000		(600,000)	400,000	330,000		330,000	70,000	17.50	Economically expenditure done and normal saving incurred.
Total (c)			29,500,000	-	(8,400,000)	21,100,000	18,609,075	-	18,609,075	2,490,925	11.81	

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect: Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Services												
1401 Transport		11	1,500,000		(800,000)	700,000	647,040		647,040	52,960	7.57	Less no. of staff officers claimed for the monthly transport allowance
1402 Postal & Communication		11	5,500,000		(2,000,000)	3,500,000	3,237,753		3,237,753	262,247	7.49	Control the data useage through introducing the Network system
1403 Electricity & Water		11	18,500,000		(6,500,000)	12,000,000	10,094,872		10,094,872	1,905,128	15.88	Expected to use old & new Kachcheri building in the year but we move permanently to New Kachcheri due to that expected electricity bill not received
1404 Rents & Local Taxes		11	1,000,000			1,000,000	243,811		243,811	756,189	75.62	Expected to use old & new Kachcheri building in the year due to that we expected more rental value but not received
1405 Cleaning and Janitorial Services		11	6,000,000		600,000	6,600,000	6,428,758		6,428,758	171,242	2.59	
1407 Security Services		11	7,000,000		250,000	7,250,000	7,027,360		7,027,360	222,640	3.07	
1409 Other		11	7,400,000		(3,190,000)	4,210,000	4,091,966		4,091,966	118,034	2.80	
Total (d)			**46,900,000**	-	**(11,640,000)**	**35,260,000**	**31,771,560**	-	**31,771,560**	**3,488,440**	**9.89**	
Total Expenditure on Other Goods & Services (a+b+c+d)			**104,200,000**	-	**(23,832,000)**	**80,368,000**	**73,015,280**	-	**73,015,280**	**7,352,720**	**9.15**	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property Loan Interest to Public Servants		11	1,500,000		(930,000)	570,000	551,989		551,989	18,011	3.16	
Total			**1,500,000**	-	**(930,000)**	**570,000**	**551,989**	-	**551,989**	**18,011**	**3.16**	
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Other Recurrent Expenditure												
1701 Losses & Write off		11	300,000		(300,000)	-	-		-	-		
Total			**300,000**	-	**(300,000)**	-	-	-	-	-		
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**653,000,000**	**6,000,000**	-	**659,000,000**	**645,285,108**	**1,378,875**	**646,663,983**	**12,336,017**	**1.87**	

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ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2001 Buildings & Structures		11	58,500,000			58,500,000	50,766,097		50,766,097	7,733,903	13.22	The improvement work awarded to contractor , however he failed to complete the work before 31.12.2025
2002 Plant, Machinery & Equipment		11	5,000,000			5,000,000	1,019,807		1,019,807	3,980,193	79.60	Expected repairs for plant & machinery were not incurred.
2003 Vehicles		11	8,000,000			8,000,000	3,201,012		3,201,012	4,798,988	59.99	Expected vehicles repairs were not made it, due to the non availability of the vehicle parts in the Authorized dealer(company).
Total (a)			71,500,000	-	-	71,500,000	54,986,916	-	54,986,916	16,513,083.84	23.10	
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	20,000,000		1,500,000	21,500,000	21,492,939		21,492,939	7,061	0.03	
2103 Plant, Machinery & Equipment		11	20,000,000			20,000,000	19,990,973		19,990,973	9,027	0.05	
2104 Buildings & Structures		11	21,000,000			21,000,000	21,000,000		21,000,000	-	0.00	
Total (b)			61,000,000	-	1,500,000	62,500,000	62,483,912	-	62,483,912	16,088	0.03	
Capacity Building	14											
2401 Staff Training		11	6,500,000		(1,500,000)	5,000,000	4,809,064		4,809,064	190,936	3.82	
Total (e)			6,500,000	-	(1,500,000)	5,000,000	4,809,064	-	4,809,064	190,936	3.82	
Other Capital Expenditure	15											
2509 Other		11		87,000,000		87,000,000	84,555,721		84,555,721	2,444,279	2.81	
Total (f)			-	87,000,000	-	87,000,000	84,555,721	-	84,555,721	2,444,279	2.81	
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			139,000,000	87,000,000	-	226,000,000	206,835,613	-	206,835,613	19,164,387	8.48	
269-1-1-0-Sub Total			792,000,000	93,000,000	-	885,000,000	852,120,722	1,378,875	853,499,597	31,500,403	3.56	

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
Recurrent Expenditure												
269-1-2-0-												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	690,000,000	95,000,000	102,000,000	887,000,000	882,883,782		882,883,782	4,116,218	0.46	
1002 Overtime & Holiday Payments		11	21,000,000		3,000,000	24,000,000	23,869,915		23,869,915	130,085	0.54	
1003 Other Allowances		11	536,100,000		(105,000,000)	431,100,000	416,484,608	8,937,207	425,421,815	5,678,185	1.32	
Total			1,247,100,000	95,000,000	-	1,342,100,000	1,323,238,304	8,937,207	1,332,175,511	9,924,489	0.74	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	11,000,000		(3,600,000)	7,400,000	5,971,984		5,971,984	1,428,016	19.30	Due to several meeting conducted through Zoom & travelling claim controlled
Total (a)			11,000,000	-	(3,600,000)	7,400,000	5,971,984	-	5,971,984	1,428,016	19.30	
Supplies												
1201 Stationery & Office Requisites		11	14,000,000		9,500,000	23,500,000	23,484,739		23,484,739	15,261	0.06	
1202 Fuel		11	26,000,000		(5,700,000)	20,300,000	17,679,363		17,679,363	2,620,637	12.91	Due to decrease of fuel price
1203 Diets & Uniforms		11	5,900,000		(1,050,000)	4,850,000	4,837,500		4,837,500	12,500	0.26	
Total (b)			45,900,000	-	2,750,000	48,650,000	46,001,603	-	46,001,603	2,648,397	5.44	
Maintenance Expenditure												
1301 Vehicles		11	13,000,000			13,000,000	12,208,111		12,208,111	791,889	6.09	Expected vehicles repairs were not made it, due to the non availability of the vehicle parts in the Authorized dealer(company).
1302 Plant and machinery		11	6,000,000			6,000,000	5,817,633		5,817,633	182,367	3.04	
1303 Building and Structures		11	10,000,000		7,000,000	17,000,000	16,974,726		16,974,726	25,274	0.15	
1304 Software Maintenance		11	1,000,000		(270,000)	730,000	666,138		666,138	63,862	8.75	Economically expenditure done and normal saving incurred.
Total (c)			30,000,000	-	6,730,000	36,730,000	35,666,609	-	35,666,609	1,063,391	2.90	
Services												
1401 Transport		11	2,500,000		(1,300,000)	1,200,000	1,200,000		1,200,000	-	0.00	
1402 Postal & Communication		11	11,000,000			11,000,000	9,796,233		9,796,233	1,203,767	10.94	Control the data useage through introducing the Network system
1403 Electricity & Water		11	14,000,000			14,000,000	13,582,230		13,582,230	417,770	2.98	
1404 Rents & Local Taxes		11	500,000		(330,000)	170,000	166,271		166,271	3,729	2.19	

ACA – 2(ii)

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
1405 Cleaning and Janitorial Services		11	9,000,000		(1,500,000)	7,500,000	6,334,172		6,334,172	1,165,828	15.54	Expected to occupy one more cleaning staff to Divisional Secretariat office, but during the year we find that the amount not enough to give one additional cleaning staff to all Divisional Secretariat's therefore additional cleaning staff not engaged.
1407 Security Services		11	10,000,000		200,000	10,200,000	9,777,884		9,777,884	422,116	4.14	
1409 Other		11	9,500,000		(500,000)	9,000,000	8,652,461		8,652,461	347,539	3.86	
Total (d)			**56,500,000**	-	**(3,430,000)**	**53,070,000**	**49,509,251**	-	**49,509,251**	**3,560,749**	**6.71**	
Total Expenditure on Other Goods & Services (a+b+c+d)			**143,400,000**	-	**2,450,000**	**145,850,000**	**137,149,446**	-	**137,149,446**	**8,700,554**	**5.97**	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property Loan Interest to Public Servants		11	3,500,000		(2,450,000)	1,050,000	1,025,057		1,025,057	24,943	2.38	
Total			**3,500,000**	-	**(2,450,000)**	**1,050,000**	**1,025,057**	-	**1,025,057**	**24,943**	**2.38**	
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**1,394,000,000**	**95,000,000**	-	**1,489,000,000**	**1,461,412,807**	**8,937,207**	**1,470,350,014**	**18,649,986**	**1.25**	
Capital Expenditure												
Programme (1)												
Capacity Building	14											
2401 Staff Training		11	2,000,000			2,000,000	1,992,300		1,992,300	7,700	0.39	
Total (e)			**2,000,000**	-	-	**2,000,000**	**1,992,300**	-	**1,992,300**	**7,700**	**0.39**	
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			**2,000,000**	-	-	**2,000,000**	**1,992,300**	-	**1,992,300**	**7,700**	**0.39**	
269-1-2-0-Sub Total			**1,396,000,000**	**95,000,000**	-	**1,491,000,000**	**1,463,405,107**	**8,937,207**	**1,472,342,314**	**18,657,686**	**1.25**	
Grand Total (Notes 5 to 15) - Total Expenditure			**2,188,000,000**	**188,000,000**	-	**2,376,000,000**	**2,315,525,829**	**10,316,082**	**2,325,841,911**	**50,158,089**	**2.11**	

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Recurrent Expenditure							
269-1-1-0-							
Programme (1)							
Prog./Proj./Sub proj./Object code							
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5		**547,000,000**	**578,062,000**	**31,062,000**		
Personal Emoluments							
1001 Salaries & Wages			310,000,000	393,062,000	83,062,000	26.79	Due to increased Basic Salary as per P.A circular no: 10/2025 dated 25.03.2025
1002 Overtime & Holiday Payments			12,000,000	13,000,000	1,000,000	8.33	Due to increased Basic Salary as per P.A circular no: 10/2025 dated 25.03.2025
1003 Other Allowances			225,000,000	172,000,000	(53,000,000)	(23.56)	Due to decreased Salary Alowances as per P.A circular no: 10/2025 dated 25.03.2025
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6						
Travelling Expenditure							
1101 Domestic			3,000,000	2,400,000	(600,000)	(20.00)	Due to several meeting conducted through Zoom & travelling claim controlled
Total (a)			**3,000,000**	**2,400,000**	**(600,000)**		
Supplies							
1201 Stationery & Office Requisites			11,000,000	11,500,000	500,000	4.55	Stationery & office requisites request increased than the expected amount due to the consider the ADR branch requirements
1202 Fuel			13,500,000	9,900,000	(3,600,000)	(26.67)	Due to the decrease of fuel price .
1203 Diets & Uniforms			200,000	108,000	(92,000)	(46.00)	Unexpected no. of staff in Nopay leave
1205 Other			100,000	100,000	-	-	
Total (b)			**24,800,000**	**21,608,000**	**(3,192,000)**		
Maintenance Expenditure							
1301 Vehicles			20,000,000	12,200,000	(7,800,000)	(39.00)	Expected vehicles repairs were not made it, due to the non availability of the vehicle parts in the Authorized dealer(company).
1302 Plant and machinery			2,500,000	2,500,000	-	-	
1303 Building and Structures			6,000,000	6,000,000	-	-	
1304 Software Maintenance			1,000,000	400,000	(600,000)	(60.00)	Economically expenditure done and normal saving incurred.
Total (c)			**29,500,000**	**21,100,000**	**(8,400,000)**		

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Services							
1401 Transport			1,500,000	700,000	(800,000)	(53.33)	Less no of staff officers claimed for the monthly transport allowance
1402 Postal & Communication			5,500,000	3,500,000	(2,000,000)	(36.36)	Control the data useage through introducing the Network system
1403 Electricity & Water			18,500,000	12,000,000	(6,500,000)	(35.14)	Expected to use old & new Kachcheri building in the year but we move permanently to New Kachcheri due to that expected electricity bill not received
1404 Rents & Local Taxes			1,000,000	1,000,000	-	-	
1405 Cleaning and Janitorial Services			6,000,000	6,600,000	600,000	10.00	Due to the increase in the fees of cleaning services for the activities according to the National MinimumWage of employees(Amendment)Act No.48 of 2024, the provision allocated is not sufficient
1407 Security Services			7,000,000	7,250,000	250,000	3.57	Due to the increase in the fees of security services for the activities according to the National MinimumWage of employees(Amendment)Act No.48 of 2024, the provision allocated is not sufficient
1409 Other			7,400,000	4,210,000	(3,190,000)	(43.11)	Most of our machinery maintenance activities done by our ICT unit & less rate of vehicle insurance as most of the vehicles are old.
Total (d)			**46,900,000**	**35,260,000**	**(11,640,000)**		
Total Expenditure on Other Goods & Services			**104,200,000**	**80,368,000**	**(23,832,000)**		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7						
Transfers							
1506 Property Loan Interest to Public Servants			1,500,000	570,000	(930,000)	(62.00)	Most of the entitled staff transferred hence expected interest payment were not done.
Total			**1,500,000**	**570,000**	**(930,000)**		
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9						
Other Recurrent Expenditure							
1701 Losses & Write off			300,000	-	(300,000)	(100.00)	Necessecity was not arisen
Total			**300,000**	-	**(300,000)**		
Programme (1)							
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**653,000,000**	**659,000,000**	**6,000,000**		

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Capital Expenditure							
Programme (1)							
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT							
Rehabilitation & Improvements of Capital Assets	10						
2001 Buildings & Structures			58,500,000	58,500,000	-	-	
2002 Plant, Machinery & Equipment			5,000,000	5,000,000	-	-	
2003 Vehicles			8,000,000	8,000,000	-	-	
Total (a)			**71,500,000**	**71,500,000**	-		
Acquisition of Capital Assets	11						
2102 Furniture & Office Equipment			20,000,000	21,500,000	1,500,000	7.50	Provision insufficient to meet the requirement of Division Secretariats for the Furniture & Office Equipments
2103 Plant, Machinery & Equipment			20,000,000	20,000,000	-	-	
2104 Buildings & Structures			21,000,000	21,000,000	-	-	
Total (b)			**61,000,000**	**62,500,000**	**1,500,000**		
Capacity Building	14						
2401 Staff Training			6,500,000	5,000,000	(1,500,000)	(23.08)	Due to most of the training programme conducted use our resources person & building facilities as such necessecity was not arisen
Total (e)			**6,500,000**	**5,000,000**	**(1,500,000)**		
Other Capital Expenditure	15						
2509 Other				87,000,000	87,000,000	(100.00)	Additional allocation for special project
Total (f)			-	**87,000,000**	**87,000,000**		
Programme (1)							
Total Expenditure on Public Investments (a+b+c+d+e+f)			**139,000,000**	**226,000,000**	**87,000,000**	-	
Recurrent Expenditure							
269-1-2-0-							
Programme (1)							
Prog./Proj./Sub proj./Object code							
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5		**1,247,100,000**	**1,342,100,000**	**95,000,000**		
Personal Emoluments							
1001 Salaries & Wages			690,000,000	887,000,000	197,000,000	28.55	Due to increased Basic Salary as per P.A circular no: 10/2025 dated 25.03.2025
1002 Overtime & Holiday Payments			21,000,000	24,000,000	3,000,000	14.29	Due to increased Basic Salary as per P.A circular no: 10/2025 dated 25.03.2025
1003 Other Allowances			536,100,000	431,100,000	(105,000,000)	(19.59)	Necessecity was not arisen

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6						
Travelling Expenditure							
1101 Domestic			11,000,000	7,400,000	(3,600,000)	(32.73)	Due to several meeting conducted through Zoom & travelling claim controlled
1102 Foreign							
Total (a)			**11,000,000**	**7,400,000**	**(3,600,000)**		
Supplies							
1201 Stationery & Office Requisites			14,000,000	23,500,000	9,500,000	67.86	Stationery & office requisites request increased than the expected amount due to the fulfil the ADR branch requirements.
1202 Fuel			26,000,000	20,300,000	(5,700,000)	(21.92)	Due to decrease of fuel price
1203 Diets & Uniforms			5,900,000	4,850,000	(1,050,000)	(17.80)	Unexpected no. of staff in Nopay leave
1204 Medical Supplies							
1205 Other							
Total (b)			**45,900,000**	**48,650,000**	**2,750,000**		
Maintenance Expenditure							
1301 Vehicles			13,000,000	13,000,000	-	-	
1302 Plant and machinery			6,000,000	6,000,000	-	-	
1303 Building and Structures			10,000,000	17,000,000	7,000,000	70.00	Provision insufficient to meet the requirement of Building & Structure maintenance of 14 Divisional Secretariats buildings as those are having old buildings
1304 Software Maintenance			1,000,000	730,000	(270,000)	(27.00)	Expected request were not received
Total (c)			**30,000,000**	**36,730,000**	**6,730,000**		
Services							
1401 Transport			2,500,000	1,200,000	(1,300,000)	(52.00)	Less no of staff officers claimed for the monthly transport allowance
1402 Postal & Communication			11,000,000	11,000,000	-	-	
1403 Electricity & Water			14,000,000	14,000,000	-	-	
1404 Rents & Local Taxes			500,000	170,000	(330,000)	(66.00)	Expected increase on rent & local taxes for the period not arise
1405 Cleaning and Janitorial Services			9,000,000	7,500,000	(1,500,000)	(16.67)	Expected to occupy one more cleaning staff to Divisional Secretariat office, but during the year we find that the amount not enough to give one additional cleaning staff to all Divisional Secretariat's therefore additional cleaning staff not engaged.
1407 Security Services			10,000,000	10,200,000	200,000	2.00	Due to the increase in the fees of security services for the activities according to the National MinimumWage of employees(Amendment)Act No.48 of 2024, the provision allocated is not sufficient
1409 Other			9,500,000	9,000,000	(500,000)	(5.26)	Most of our machinery maintenance activities done by our ICT unit & less rate of vehicle insurance as most of the vehicles are old.
Total (d)			**56,500,000**	**53,070,000**	**(3,430,000)**		
Total Expenditure on Other Goods & Services			**143,400,000**	**145,850,000**	**2,450,000**		

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6						
Travelling Expenditure							
1101 Domestic			11,000,000	7,400,000	(3,600,000)	(32.73)	Due to several meeting conducted through Zoom & travelling claim controlled
1102 Foreign							
Total (a)			**11,000,000**	**7,400,000**	**(3,600,000)**		
Supplies							
1201 Stationery & Office Requisites			14,000,000	23,500,000	9,500,000	67.86	Stationery & office requisites request increased than the expected amount due to the fulfil the ADR branch requirements.
1202 Fuel			26,000,000	20,300,000	(5,700,000)	(21.92)	Due to decrease of fuel price
1203 Diets & Uniforms			5,900,000	4,850,000	(1,050,000)	(17.80)	Unexpected no. of staff in Nopay leave
1204 Medical Supplies							
1205 Other							
Total (b)			**45,900,000**	**48,650,000**	**2,750,000**		
Maintenance Expenditure							
1301 Vehicles			13,000,000	13,000,000	-	-	
1302 Plant and machinery			6,000,000	6,000,000	-	-	
1303 Building and Structures			10,000,000	17,000,000	7,000,000	70.00	Provision insufficient to meet the requirement of Building & Structure maintenance of 14 Divisional Secretariats buildings as those are having old buildings
1304 Software Maintenance			1,000,000	730,000	(270,000)	(27.00)	Expected request were not received
Total (c)			**30,000,000**	**36,730,000**	**6,730,000**		
Services							
1401 Transport			2,500,000	1,200,000	(1,300,000)	(52.00)	Less no of staff officers claimed for the monthly transport allowance
1402 Postal & Communication			11,000,000	11,000,000	-	-	
1403 Electricity & Water			14,000,000	14,000,000	-	-	
1404 Rents & Local Taxes			500,000	170,000	(330,000)	(66.00)	Expected increase on rent & local taxes for the period not arise
1405 Cleaning and Janitorial Services			9,000,000	7,500,000	(1,500,000)	(16.67)	Expected to occupy one more cleaning staff to Divisional Secretariat office, but during the year we find that the amount not enough to give one additional cleaning staff to all Divisional Secretariat's therefore additional cleaning staff not engaged.
1407 Security Services			10,000,000	10,200,000	200,000	2.00	Due to the increase in the fees of security services for the activities according to the National MinimumWage of employees(Amendment)Act No.48 of 2024, the provision allocated is not sufficient
1409 Other			9,500,000	9,000,000	(500,000)	(5.26)	Most of our machinery maintenance activities done by our ICT unit & less rate of vehicle insurance as most of the vehicles are old.
Total (d)			**56,500,000**	**53,070,000**	**(3,430,000)**		
Total Expenditure on Other Goods & Services			**143,400,000**	**145,850,000**	**2,450,000**		

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Financial Statement - 2025, Head- 269 - District Secretariat, Batticaloa

ACA – 2(iii)

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7						
Transfers							
1506 Property Loan Interest to Public Servants			3,500,000	1,050,000	(2,450,000)	(70.00)	Most of the entitled staff transferred hence expected interest payment were not done.
Total			**3,500,000**	**1,050,000**	**(2,450,000)**		
Programme (1)							
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**1,394,000,000**	**1,489,000,000**	**95,000,000**		
Capital Expenditure							
Programme (1)							
Capacity Building	14						
2401 Staff Training			2,000,000	2,000,000	-	-	
Total (e)			**2,000,000**	**2,000,000**	-		
Grand Total (Notes 5 to 15)			**2,188,000,000**	**2,376,000,000**	**188,000,000**	-	

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

ACA – 2(iv)

ACA - 2(iv)

Statement of Summary of Financing the Expenditure by Programme

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

	Financing	Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Percentage of Expenditure ***
		1	2	3	4	5	6	(6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds	2,376,000,000	2,325,841,911			2,376,000,000	2,325,841,911	98%
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Associated Cost							
18	Foreign Financing Related Domestic Co-Financing							
21	Special Law							
	Total	2,376,000,000	2,325,841,911			2,376,000,000	2,325,841,911	98%

* Please include figures under each programme according to ACA 2(v)

** Allocations, reffered to 4th column of ACA-2

*** State the percentage without decimals

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

ACA – 2(v)

ACA - 2(v)

Statement of Financing of Expenditure of Each Programme by Projects

(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

e Head No : 269

Department : District Secretariat, Batticaloa.

: No. & Title : 01 Operational Activities

Financing	Project 1		Project 2		Project 3		Programme Total/Page Total *	
Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ɔomestic Funds	885,000,000	853,499,597	1,491,000,000	1,472,342,314			2,376,000,000	2,325,841,911
·oreign Loans								
·oreign Grants								
Reimbursable Foreign Loans								
Reimbursable Foreign Grants								
Counterpart Funds								
·oreign Finance Associated Cost								
·oreign Financing Related Domestic-								
Co-Financing								
Special Law								
Total	885,000,000	853,499,597	1,491,000,000	1,472,342,314	-	-	2,376,000,000	2,325,841,911

e last page should be equal to the programme total , if an extra pages are added to each programme.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

ACA - 3

ACA-3

Statement of Imprest Account for the year 2025

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2025 1			Imprest Received 2			Imprest Settlement 3			Imprest Balance as at 31st December 2025 4			Imprest Balance as at 31st December 2025 as per Entity Books *5	Imprest Balance as at 31st December 2025 as per Treasury Books 6
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total		
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)= 4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)	
7002-0-0-287-0-24-0	12,528,820	-	12,528,820	-	-	-		12,528,820	12,528,820	-	-	-	-	-
7002-0-0-287-0-25-0	-	-	-	5,542,134,415	570,383,950	6,112,518,364	6,099,989,545	-	6,099,989,545	-	-	-	-	-
7003-0-0-107-0-25-0	-	-	-	319,886	-	319,886	319,886	-	319,886	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,528,820	-	12,528,820	5,542,454,301	570,383,950	6,112,838,251	6,100,309,431	12,528,820	6,112,838,251	-	-	-	-	-

1. Please show reasons for difference between 4 and 6 above .

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2025

(2) Other reasons- ....

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

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

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

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

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ACA - 4

ACA - 4

Statement of Deposit Accounts as at 31st December 2025

Expenditure Head No :269

Department :District Secretariat, Batticaloa.

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January 2024	Credited during the year	Debited during the year	Balance as at 31st December 2024	Balance as per Treasury Book as at 31st December 2024
Security Deposits	6000-0-0-001-0-074-0	8,128,547	46,993,358	46,966,905	8,155,000	8,155,000
Tender Deposits	6000-0-0-002-0-098-0	-	6,000	6,000	-	-
Deposits Temporary Retained Payble to Third Parties	6000-0-0-013-0-066-0	18,356,897	370,446,643	381,811,643	6,991,897	6,991,897
Revenue Transfer to Provincial Councils	6000-0-0-014-0-010-0	100,000	96,148,590	96,248,590	-	-
Retention Money for Construction	6000-0-0-016-0-049-0	148,660,859	21,668,523	75,731,060	94,598,322	94,598,322
Compensation	6000-0-0-017-0-017-0	300,000	9,830,000	24,072	10,105,928	10,105,928
Temporary Retention for Statutory Payments	6000-0-0-018-0-058-0	-	3,151,675	3,151,675	-	-
Total		**175,546,303**	**548,244,789**	**603,939,944**	**119,851,147**	**119,851,147**

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

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Statement of Advance Accounts as at 31st December 2025

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2025	Maximum Limits of Expenditure Rs.75,000,000.00		Minimum Limits of Receipts Rs.65,000,000.00		Maximum Limits of Debit Balance Rs.250,000,000.00	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31st December 2025
				Debits during the year (2)		Credits during the year (3)		Balance as 4=(1)+(2)-(3)		
			(1)	In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	26901		186,341,303	74,917,201	2,960,951	68,328,413	5,251,874	190,639,168		190,639,168
(2) Other Advances										
(3) Miscellaneous Advances										
Total			**186,341,303**	**74,917,201**	**2,960,951**	**68,328,413**	**5,251,874**	**190,639,168**	**-**	**190,639,168**

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

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Statement of Non Financial Assets - 2025

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

ACA-6

Statement of Non Financial Assets - 2025

Non Financial Asset Report generated by the New CIGAS Web Application should be attached here instead of the format No ACA- 6. (SA-82)

Cumulative Non Financial Asset Accounts Report- Central Govt-2025

NEW CIGAS FINAL 2025 REPORTS

Land-9153:	558,896,400.00	Table:	SA 82
Building- 9151:	1,378,498,536.92	Year:	2025
Machinary-9152:	690,566,180.56	Rpt Date	2/7/2026 6:59:55 AM
WIP-9160:	544,235,981.00	Head	269
Intangible-9154:	0.00		
Lease-9180:	0.00		

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	132,733,000.01	0.00	0.00	0.00	0.00	132,733,000.01
		House Boats	****6111101	17,300,000.00	0.00	0.00	0.00	0.00	17,300,000.00
		Quarters	****6111107	100,933,000.00	0.00	0.00	0.00	0.00	100,933,000.00
		Circuit Bunglows	****6111108	14,500,000.01	0.00	0.00	0.00	0.00	14,500,000.01
9151	1.2-Non Residential Building		61112	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
		Office Building	****6111201	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
9160	1.4-WIP-Building & Structure		61114	523,235,981.00	0.00	0.00	21,000,000.00	0.00	544,235,981.00
		WIP-Building & Structure	****611140	41,346,438.06	0.00	0.00	3,000.00	0.00	41,349,438.06
		Building for Public Entertainment	****6111411	33,200,000.00	0.00	0.00	0.00	0.00	33,200,000.00
		Communication line power line & pipelines	****6111425	12,005.08	0.00	0.00	0.00	0.00	12,005.08
		Office Building	****611148	448,677,537.86	0.00	0.00	20,997,000.00	0.00	469,674,537.86
9152	2.1-Transport Equipment		61121	227,733,250.00	0.00	0.00	0.00	500,000.00	227,233,250.00
		Passenger vehicle	****6112101	209,153,250.00	0.00	0.00	0.00	0.00	209,153,250.00
		Cargo vechicle	****6112102	1,026,000.00	0.00	0.00	0.00	0.00	1,026,000.00
		Agricultural vehicle	****6112103	16,419,000.00	0.00	0.00	0.00	500,000.00	15,919,000.00
		Industrial Vehicle	****6112104	375,000.00	0.00	0.00	0.00	0.00	375,000.00
		Motor cycle	****6112109	760,000.00	0.00	0.00	0.00	0.00	760,000.00
9152	2.2-Other Machinary & Equipment		61122	402,913,171.51	38,635,048.14	0.00	41,483,912.18	19,699,201.27	463,332,930.56
		Office Equipment	****6112201	14,522,673.23	4,355,430.00	0.00	410,130.00	3,145,713.25	16,142,519.98
		Computer Equipment	****6112202	153,374,770.64	17,814,800.60	0.00	9,635,555.45	6,954,275.00	173,870,851.69
		Electrical Equipment	****6112203	67,716,746.40	13,969,474.99	0.00	18,032,254.83	6,340,822.00	93,377,654.22
		Communication Equipment	****6112204	3,719,083.01	643,572.00	0.00	2,339,930.00	275,680.00	6,426,905.01
		Furniture	****6112205	157,898,170.52	1,616,770.55	0.00	11,066,041.90	2,607,121.02	167,973,861.95
		Musical Instruments	****6112206	4,000.00	0.00	0.00	0.00	0.00	4,000.00
		Medical Equipment	****6112207	343,100.00	74,750.00	0.00	0.00	132,300.00	285,550.00
		Sports equipment	****6112208	3,600.00	0.00	0.00	0.00	0.00	3,600.00
		Books Periodical & Journals	****6112210	16,625.00	9,250.00	0.00	0.00	0.00	25,875.00
		Agricultural & Dairy Farm Equipment	****6112216	5,283,332.71	139,500.00	0.00	0.00	243,290.00	5,179,542.71
		Fire Protection Equipment	****6112217	31,070.00	11,500.00	0.00	0.00	0.00	42,570.00
9153	4.1-Land		61410	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00
		Land	****614100	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00

REMARKS

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Report Generated by the new CIGAS Web Application--Developed by Department of State Accounts, Ministry of Finance Planing and Economic Development.

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

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Statement of Imprest Adjustment

Revenue Collected by **Other Entities** on behalf of **Reporting Entity**	-	
Expenditure incurred by **Reporting Entity** on behalf of **Other Entities**	3,326,976,821	
Debits made to Advance "B" Account on behalf of **Other Entities**	1,593,700	
Credits made to Advance "B" Account by **Other Entities**	5,251,874	3,333,822,395
Less:		
Debit made By State Accounts to imprest Account 287/24	12,528,820	
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	162,627,547	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	10,177,525	
Credits made to Advance "B" Account on behalf of **Other Entites**	4,158,424	
Debits made to Advance "B" Account by **Other Entities**	239,530	189,731,846
Imprest Adjustment Balance as at 31st December 2024		**3,144,090,549**

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

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Annexure 01

Annexure-(i)

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

Expenditure Head No : 269

Programme No. & Title : 01 Operational Activities

Department : District Secretariat,Batticaoa

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	
Over	Rs. 25,000.01		
Total		0	0.00

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

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
		0	0.00

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.

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

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

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

Annexure 02

Statement of Write off from books

Expenditure Head No : 269

Department: District Secretariat ,Batticaloa

Programme No. & Title : 01 Operational Activities

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

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00		
(ii)	Over Rs. 25,000.01		
	Total	**0**	**0.00**

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	Accident Vehicle No:	PD-6860	2019.09.19	526,506.27	1,304,261.82	39,492.00	-	526,506.27	
	Total			**526,506.27**	**1,304,261.82**	**39,492.00**	-	**526,506.27**	-

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.

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticalo
2026.02.12

Annexure 03

Cumulative Commitement / Liabiltity Report generated by the New CIGAS Web Application should be attached here instead of the Annexure No iii. (SA-92)

Cumulative Commitment/ Liability Report for the Year - 2025

To
District Secretariat Batticaloa (269)
From
Director General, ,
Department of State Accounts, ,
General Treasury, Colombo1. .

Printed by	**CABATTI**
New Table No	**:SA-92**
Old Table No	:--
Report Date	2/6/2026 11:52:53 AM

NEW CIGAS FINAL 2025 REPORTS

This is a computer-generated document. No signature is required.
Report Generated by the new CIGAS Web Application--Developed by Department of State Accounts, Ministry of Finance Planing and Econo

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Annexure 04

Annexure (iv)

Statement of Liabilities - (i)

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

Expenditure Head No. : 269

Department: District Secretariat ,Batticaloa

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
District Secretariat								
Sri Lanka Railway	D/1 257067-70,78,79,82,97	1	0	1003	11			51,000.00
	D/1 733052,53,6267,68,69,78,81	1	0	1003	11			90,000.00
		Sub Total						**141,000.00**
Eravur Pattu								
Sri Lanka Railway	A/1 114522,23,28,29,34,35, A/1 116909,10,13,14	1	0	1003	11			66,000.00
		Sub Total						**66,000.00**
ManmunaiWest								
Sri Lanka Railway	Z 754431,32,35,45,46	1	0	1003	11			27,000.00
	A/108407,08	1	0	1003	11			24,000.00
		Sub Total						**51,000.00**
Grand Total								**258,000.00**
Kattankudy								
Sri Lanka Railway	D/1 257650,701-04,06,08-18,20-24,D/1 257731,35,38-41	2	0	1003	11			201,000.00
		Sub Total						**201,000.00**
Eravur Pattu								
Sri Lanka Railway	A/1 114520,21,24,25,38,39,A/1 116911,12,32,74,75,	2	0	1003	11			55,200.00
		Sub Total						**55,200.00**

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

Annexure 04

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.)
Eravur Town								
Sri Lanka Railway	C/1 848876,971,72,82,83	2	0	1003	11			21,000.00
	C/1 848917-19,51	2	0	1003	11			12,000.00
	D/1 258813,25,28,39-43,46-48,51,52,55,57-67,70,71,86-99,900	2	0	1003	11			333,000.00
	K 383010-23	2	0	1003	11			42,000.00
		Sub Total						**408,000.00**
Koralai Pattu West								
Sri Lanka Railway	A/1 113719,20,21,40,41,54,55,58,59,64,65,74,75,77,78,89-97,99-702, A/1 113704,06,09,11,12,15,16,17,18,26,29-31,33,36,37,42,43,45,62,63,66,67,68,70,76,89,90,93	2	0	1003	11			266,000.00
	A/1 114756,57,59,60-62,63,65-67-71,75,76-80-82,84,85,90,91,95,96,99,A/1 114800	2	0	1003	11			177,000.00
	C/1 848602,04-09,03,14,15,16,22,23,25,27-32,35,36,41,42,46-50-52,53-55,60-63	2	0	1003	11			224,500.00
	G 619361,62,77,78	2	0	1003	11			12,000.00
		Sub Total						**679,500.00**
ManmunaiWest								
Sri Lanka Railway	Z 754426,33,34,49	2	0	1003	11			39,000.00
	A/108403,04,13,14	2	0	1003	11			30,000.00
			Sub Total					**69,000.00**
Koralai Pattu								
Sri Lanka Railway	Z884029,35,36,38,39,40,42,43,44,45,159,160,161,162	2	0	1003	11			42,000.00
		Sub Total						**42,000.00**
Manmunai South West								
Sri Lanka Railway	A/1 115177,78,79,80,85,86,89,90-94	2	0	1003	11			36,000.00
		Sub Total						**36,000.00**

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

Annexure 04

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.)
Porathivu Pattu								
Sri Lanka Railway	D/1 258455,56,60-64,67,69,70,73,74,79,80,85,86	2	0	1003	11			99,000.00
		Sub Total						**99,000.00**
Koralai Pattu Central								
Sri Lanka Railway	A/1 113397,398,400,A/1 13412,13,17-19,21-23,28,29,32,33,42,44-47,51-53,55,56,62,67-70,73,77-83,85-87,95,A/1114701,02,05,06,07,08,10,11,12,13,14,15,18,19,20,21,26,27,28,29,30,31,38,39,42,43	2	0	1003	11			403,500.00
	D/1 259051,55,56,58,59,62-67,71,72,75,77,80-84,87-90,91,94,98,102,111-114,117,118,129,130,133,K/128099,100,201,219	2	0	1003	11			256,500.00
		Sub Total						**660,000.00**
Grand Total								**2,249,700.00**
Koralai Pattu South								
M.Gowrikanthan	Traveling Cliam Month of December	2	0	1101	11			13,100.00
Grand Total								**13,100.00**
S.Thivakaran	Holiday Pay Month of November	2	0	1002	11			8,212.00
M.Gowrikanthan	Overtime Pay Month of November & December	2	0	1002	11			19,885.00
Grand Total								**28,097.00**

Mrs.R.Gayathiry
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2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Annexure 06

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

District Secretariat :Batticaloa

Programme No. & Title : 269

		Rs.
(1)	Provision in Estimates - 2025 under Reimbursable Foreign Aid including Supplimentary provisions	Nil
(2)	Total Expenditure disbursed during the year 2025, against (I) above	Nil
(3)	Total of Reimbursement Cliams outstanding as at 01st January 2025	Nil
(4)	Total of Reimbursement Claims made during the year 2025, in respect of years 2024 & prior years (if any)	Nil
(5)	Total of Reimbursement Claims made during the year 2025, in respect of year 2025	Nil
(6)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2024 or prior years (if any)	Nil
(7)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2025	Nil
(8)	Total of Reimbursements received during the year 2025, in respect of years 2024 or prior years	Nil
(9)	Total of Reimbursements received during the year 2025, in respect of years 2025	Nil
(10)	Total of reimbursement Claims outstanding as at 31st December 2025 [(3+4+5) - (6+7)] - (8+9)	Nil
(11)	Total of Reimbursement Claims made after 31/12/2025 in respect of 2025 up to the finalization of theFinancial Statements	Nil
(12)	Total of Reimbursement received after 31/12/2025 up to the finalization of the Financial Statements	Nil
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	Nil

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

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Financial Statement - 2025, Head- 269 – District Secretariat, Batticaloa

Annexure 08

Annexure-(viii)

The Status Report as at 31/12/2025 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. : 269

Department : District Secretariat , Batticaloa

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2025 (Rs.)	Balance as Per Cash Book as at 31/12/2025 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2025 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon	0007041991	306,001,918.00	Nil	-	December-2025
2	Bank of Ceylon	0007041997	17,500,365.03	Nil	-	December-2025
3	Peoples Bank	100120001017	14,808,675.65	Nil	-	December-2025
4	Peoples Bank	100199026885	63,779,875.15	Nil	-	December-2025
5	Peoples Bank	100160000073	6,735,449.37	Nil	-	December-2025
6	Bank of Ceylon	0007042000	11,942,318.91	Nil	-	December-2025
7	Bank of Ceylon	0007042003	37,463,363.36	Nil	-	December-2025
8	Peoples Bank	100140001269	12,846,408.90	Nil	-	December-2025
9	Bank of Ceylon	0007042006	5,955,960.02	Nil	-	December-2025
10	Peoples Bank	100169026888	9,872,467.40	Nil	-	December-2025
11	Bank of Ceylon	0007042009	17,775,265.35	Nil	-	December-2025
12	Peoples Bank	100100001018	12,054,820.50	Nil	-	December-2025
13	Bank of Ceylon	0007042015	22,441,888.01	Nil	-	December-2025
14	Peoples Bank	100190000990	13,301,412.34	Nil	-	December-2025
15	Peoples Bank	100179026891	40,140,488.70	Nil	-	December-2025
16	Peoples Bank	100120001270	21,580,302.16	Nil	-	December-2025

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

Mrs.R.Gayathiry
Chief Accountant,
District Secretariat, Batticaloa
2026.02.12

Mrs.R.GAYATHIRY
Chief Accountant
District Secretariat
Batticaloa.

3.5 Performance of the Revenue Collection

PERFOMANCE OF THE REVENUE COLLECTION -2025

DISTRICT SECRETARIAT, BATTICALOA

REVENUE HEAD	DETAILS	REVENUE ESTIMATE		COLLECTED REVENUE	
		ORIGINAL ESTIMATE	FINAL REVENUE ESTIMATE - 2025	ACTUAL REVENUE COLLECTION	AS A % OF FINAL REVENUE ESTIMATE
10-03-07-02	Registration fees relevant to the Dept. of Registrar General	30,500,000.00	30,544,758.00	250,120.00	1%
10-03-07-03	Private Trimber Transport	-	-	28,134.00	
10-03-07-05	Licence fees relevant to the Ministry of Defence	120,000.00	100,000.00	135,850.00	135%
10-03-07-09	Carbon Tax	-	-	-	
10-03-07-99	Licence Taxes & Others	13,000,000.00	11,000,000.00	10,315,314.50	93%
20-02-01-01	Rent on Government Buildings & Housing	2,370,000.00	2,430,000.00	2,684,507.46	110%
20-02-01-03	Rent of Land	-	-	100.00	
20-02-02-99	Interest - Other	11,000,000.00	7,600,000.00	7,620,044.70	100%
20-03-01-00	Departmental Sales	550,000.00	700,000.00	760,878.00	108%
20-03-02-03	Fees under Registration of Persons	17,500,000.00	13,500,000.00	12,712,505.00	94%
20-03-02-13	Examinations & Other fees	-	-	9,200.00	
20-03-02-14	Fees under the Motor Traffic Act & Other Recepits	11,000,000.00	14,500,000.00	15,915,937.50	109%
20-03-02-99	Sales Proceeds & Charges - Sundries	500,000.00	38,000.00	28,500.00	75%
20-03-04-00	Public Officer's Motor Cycle Premium	-	-	-	
20-03-07-00	Government Paddy Ppurchase Programme	-	-	-	
20-03-99-00	Fine & Forfeits - Other Recepits	500,000.00	35,000.00	28,050.00	80%
20-04-01-00	Central Govrnment (W&OP)	110,000,000.00	110,000,000.00	112,086,661.14	101%
20-06-02-01	Vehicle Assets	-	-	-	
Total		**197,040,000.00**	**190,447,758.00**	**162,575,802.30**	**85%**

3.6 Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a %of Final Allocation
	Original	Final		
Recurrent	2,047,000	2,148,000	2,115,823	98%
Capital	141,000	228,000	208,828	92%

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

Rs.000

Other Department Allocation & Expenditure details - 2025

S.No	Allocation received from Ministry / Department	Purpose of the allocation (Vote Particulars)	Fin	Final Allocation	Actual Expenditure	Allocation utilization as a % of final allocation
1	Presidential Secretariat	001-1-02-000-1409-140	11	375,740.00	375,380.00	99.90
		001-2-06-034-2509-000	11	6,170,700.00	5,189,410.51	84.10
		001-2-06-020-2202	13	5,437,000.00	5,437,000.00	100.00
2	Election Commission	020-1-01-007-1409-000	11	27,558,312.55	27,548,342.55	99.96
3	Ministry of Buddhasasana, Religious and Cultural Affairs (Cultural Division)	101-2-05-000-1101-000	11	1,700.00	1,700.00	100.00
		101-2-05-000-2001-000	11	1,725,000.00	1,725,000.00	100.00
		101-2-05-000-2102-000	11	114,400.00	100,000.00	87.41
		101-2-05-009-1409-099	11	69,000.00	69,000.00	100.00
	Ministry of Buddhasasana, Religious and Cultural Affairs (National Heritage Division)	101-2-05-044-1409-000	11	59,735.00	59,735.00	100.00
	Ministry of Buddhasasana, Religious and Cultural Affairs (Cultural Division)	101-2-05-054-1409-000	11	24,000.00	24,000.00	100.00
	Ministry of Buddhasasana, Religious and Cultural Affairs	101-2-06-008-2205-000	11	700,000.00	679,611.65	97.09
		101-2-06-009-2205-000	11	75,000.00	75,000.00	100.00
4	Ministry of Finance, Economic Stabilization and National Policies / Ministry of Finance, Planning and Economic Development	102-1-02-040-1501-033	11	24,278,760.00	22,831,404.70	94.04
	Ministry of Finance, Planning and Economic Development	102-1-02-040-1501-034	11	868,067,500.00	867,975,000.00	99.99
		102-1-02-040-1501-035	11	295,851,000.00	289,746,300.00	97.94
		102-1-02-040-1501-036	11	315,000.00	315,000.00	100.00
		102-1-02-040-1501-037	11	40,877,500.00	40,867,500.00	99.98
5	Ministry of Defence, Disaster Management Division	103-1-02-023-1205-000	11	45,150.00	44,875.99	99.39
		103-2-17-002-2509	11	1,000,000.00	848,000.00	84.80
		103-2-17-002-2509-000	11	5,000,000.00	4,232,299.63	84.65
		103-2-18-000-1001-000	11	9,616,369.00	9,596,310.51	99.79
		103-2-18-000-1003-000	11	4,366,100.00	4,361,600.00	99.90
		103-2-18-000-1101-000	11	612,000.00	476,083.65	77.79
		103-2-18-000-1201-000	11	151,000.00	145,990.44	96.68
		103-2-18-000-1402-000	11	88,400.00	88,400.00	100.00
		103-2-18-001-1501-000	11	143,703,100.00	135,107,932.00	94.02
		103-2-18-006-2202-000	11	2,000,000.00	1,959,308.76	97.97
		103-2-18-007-2202-000	11	321,090,000.00	232,938,067.34	72.55

6	Ministry of Justice and National Integration	110-1-03-000-1201-000	11	60,000.00	60,000.00	100.00
		110-1-03-000-1409-042	11	17,754,000.00	11,156,650.00	62.84
		110-1-03-000-1409-043	11	931,100.00	605,580.70	65.04
		110-1-03-000-1409-044	11	128,250.00	123,750.00	96.49
		110-1-03-000-1409-046	11	171,000.00	164,750.00	96.35
		110-1-03-000-1409-047	11	71,600.00	70,400.00	98.32
6	Ministry of Justice and National Integration	110-1-03-000-1409-048	11	58,000.00	57,992.79	99.99
		110-1-05-000-1001-000	11	7,019,023.12	7,019,023.12	100.00
		110-1-05-000-1003-000	11	3,246,700.00	3,154,930.00	97.17
		110-1-05-000-1101-000	11	144,000.00	106,362.95	73.86
		110-1-05-000-1201-000	11	78,000.00	78,000.00	100.00
		110-1-05-000-2102-000	11	55,015.00	52,590.00	95.59
		110-1-05-002-2509-000	11	40,000.00	32,220.00	80.55
		110-1-05-014-2509-000	11	25,000.00	24,960.00	99.84
		110-1-05-019-2202-000	11	441,047.00	401,047.00	90.93
		110-1-08-006-2202-000	11	800,000.00	467,999.89	58.50
		110-1-09-000-1001-000	11	895,161.00	890,196.00	99.45
		110-1-09-000-1003-000	11	322,200.00	322,200.00	100.00
		110-1-09-000-1101-000	11	9,000.00	8,625.00	95.83
		110-1-09-000-1201-000	11	40,000.00	40,000.00	100.00
		110-1-09-000-1703-000	11	261,600.00	261,600.00	100.00
		110-1-09-002-2509-000	11	645,970.00	645,826.84	99.98
7	Ministry of Health and Mass Media (Indigenous Medicine Sector)	111-1-21-000-1001-000	11	8,066,891.24	8,066,888.95	100.00
		111-1-21-000-1003-000	11	3,322,170.00	3,321,585.00	99.98
		111-1-21-000-1101-000	11	234,000.00	222,536.92	95.10
		111-1-21-000-1201-000	11	39,000.00	39,000.00	100.00
		111-1-21-000-1506-000	11	126,215.39	126,178.78	99.97
		111-1-21-005-2202-000	11	117,000.00	116,920.00	99.93
		111-2-19-006-2401-000	11	56,685.00	51,035.00	90.03
	Ministry of Health and Mass Media (Indigenous Medicine Sector)	111-2-26-002-1409-000	11	171,000.00	171,000.00	100.00
	Ministry of Health & Mass Media	111-2-26-004-1403-000	11	1,150,000.00	152,482.57	13.26
8	Ministry of Foreign Affairs, Foreign Employment and Tourism	112-1-12-000-1101-000	11	1,248,000.00	1,166,475.05	93.47
		112-1-12-000-1201-000	11	312,000.00	312,000.00	100.00
		112-1-12-001-2509-000	11	159,750.00	159,750.00	100.00
	Ministry of Foreign Affairs, Foreign Employment And Tourism	112-2-14-000-2202-017	11	11,950,000.00	4,875,856.06	40.80
9	Ministry of Trade,Commerce,Food Security and Co-oprative Development	116-2-05-009-1409-140	11	2,335,620.34	2,335,561.95	100.00
10	Ministry of Transport,Highways,Ports and Civil Aviation	117-2-04-067-2104-546	11	10,900,000.00	8,678,191.28	79.62
		117-2-06-014-2104-000	11	22,000,000.00	0	-
		117-2-06-029-2104-546	11	220,000,000.00	298,862.00	0.14

11	Ministry of Agriculture, Livestock, Lands and Irrigation	118-1-02-000-1001-000	11	23,245,000.00	23,189,599.92	99.76
		118-1-02-000-1002-000	11	60,000.00	26,639.00	44.40
		118-1-02-000-1003-000	11	10,519,500.00	10,495,490.71	99.77
		118-1-02-000-1101-000	11	30,000.00	29,480.00	98.27
		118-1-02-000-1201-000	11	87,000.00	86,991.69	99.99
		118-1-02-000-1202-002	11	487,080.00	487,080.00	100.00
		118-1-02-000-1202-009	11	80,000.00	45,687.00	57.11
		118-1-02-000-1401-000	11	600,000.00	600,000.00	100.00
12	Ministry of Agriculture, Livestock, Lands and Irrigation	118-1-02-000-1402-000	11	115,000.00	112,928.49	98.20
		118-1-02-000-1409-140	11	83,000.00	77,525.00	93.40
		118-1-02-000-2102-000	11	528,640.00	525,100.00	99.33
		118-1-02-000-2401-000	11	88,000.00	88,000.00	100.00
	Ministry of Agriculture , Livestock, Land, Irrigation (Land section)	118-1-31-000-1001-000	11	10,401,822.93	10,252,075.96	98.56
		118-1-31-000-1003-000	11	4,478,600.00	4,320,400.00	96.47
	Ministry of Agriculture, Livestock, Lands and Irrigation	118-2-03-020-2202-000	11	937,000.00	709,213.20	75.69
		118-2-03-071-2202-000	11	13,264,720.00	13,258,320.00	99.95
		118-2-03-094-2509-000	11	1,501,400.00	1,501,399.88	100.00
	Ministry of Agriculture , Livestock, Land, Irrigation (Land section)	118-2-32-002-2105-000	11	1,000.00	1,000.00	100.00
12	Ministry of Urban Development, Construction and Housing	123-2-15-008-2202-000	11	360,239,400.00	360,215,859.49	99.99
		123-2-15-008-2509-000	11	78,028,764.69	75,950,438.68	97.34
13	Ministry of Rural Development,Social Security and Community Empowerment	124-2-03-000-1001-000	11	8,780,672.24	8,643,185.76	98.43
		124-2-03-000-1003-000	11	3,814,875.00	3,712,996.92	97.33
		124-2-03-000-1101-000	11	96,000.00	55,164.00	57.46
		124-2-03-000-1201-000	11	9,600.00	9,000.00	93.75
		124-2-03-000-1506-000	11	56,884.00	53,622.87	94.27
		124-2-03-007-2509-000	11	190,000.00	190,000.00	100.00
		124-2-03-014-2509-000	11	227,000.00	227,000.00	100.00
		124-2-05-001-2202-000	11	53,176,221.34	50,635,087.89	95.22
		124-2-05-004-2202-000	13	103,574,414.89	103,574,414.89	100.00
		124-2-05-004-2202-000	15	387,536.59	319,886.06	82.54
		124-2-05-004-2202-000	17	92,746,625.65	92,006,173.89	99.20
14	Ministry of Education, Higher Education and Vocational Education (Vocational Education Division)	126-1-18-000-1101-000	11	668,600.00	568,353.09	85.01
		126-1-18-000-1201-000	11	76,500.00	76,500.00	100.00

15	Ministry of Public Administration, Provincial Councils & Local Government	130-1-02-000-2401-000	11	86,127.50	61,430.00	71.32
		130-1-16-000-1001-000	11	1,314,500.00	1,307,480.66	99.47
		130-1-16-000-1003-000	11	790,600.00	783,600.00	99.11
		130-1-16-000-1102-000	11	541,600.00	539,875.00	99.68
		130-1-16-000-1203-002	11	16,000.00	16,000.00	100.00
		130-1-16-000-1205-000	11	100,000.00	99,850.00	99.85
		130-1-16-000-1402-000	11	16,450.00	16,403.09	99.71
		130-1-16-000-1403-000	11	945,000.00	880,062.81	93.13
		130-1-16-000-1409-140	11	100,000.00	100,000.00	100.00
		130-1-16-000-2001-041	11	16,315,370.00	12,020,994.00	73.68
16	Ministry of Industry and Entrepreneurship Development -Export Development Board	149-1-18-000-1001-000	11	11,658,406.00	11,466,724.22	98.36
		149-1-18-000-1003-000	11	5,481,000.00	5,147,159.86	93.91
		149-1-18-000-1101-000	11	25,200.00	4,800.00	19.05
		149-1-18-000-1201-000	11	21,000.00	20,999.00	100.00
16	National Productivity Secretariat	149-1-19-000-1101-000	11	859,500.00	787,916.21	91.67
		149-1-19-000-1201-000	11	38,000.00	37,999.00	100.00
16	National Productivity Secretariat	149-1-19-001-2509-093	11	125,000.00	124,999.90	100.00
		149-1-19-001-2509-094	11	66,285.00	47,315.00	71.38
		149-1-19-001-2509-099	11	375,500.00	375,500.00	100.00
	Ministry of Industry and Entrepreneurship Development -National Enterprise Development Authority (NEDA)	149-2-03-001-1001-000	11	5,664,910.82	5,663,720.06	99.98
		149-2-03-001-1003-000	11	1,972,105.00	1,972,105.00	100.00
		149-2-03-002-2506-000	11	32,520.00	32,520.00	100.00
	National Productivity Secretariat	149-2-03-003-2202-000	11	85,865.00	85,865.00	100.00
	Ministry of Industry and Entrepreneurship Development -National Enterprise Development Authority (NEDA)	149-2-03-048-2202-000	11	12,600,000.00	12,600,000.00	100.00
	Ministry of Industry and Entrepreneurship Development (Small Enterprise Development Division)	149-2-20-000-1002-000	11	8,485.00	8,485.00	100.00
		149-2-20-000-1101-000	11	783,680.00	696,474.94	88.87
		149-2-20-000-1201-000	11	123,604.00	123,604.00	100.00
		149-2-20-000-1302-000	11	143,370.00	143,370.00	100.00
		149-2-20-000-1402-000	11	64,392.00	47,860.05	74.33
		149-2-20-000-1403-000	11	81,048.00	81,048.00	100.00
		149-2-20-000-1409-138	11	52,628.00	52,628.00	100.00
		149-2-20-000-1409-140	11	48,262.54	48,225.00	99.92
		149-2-20-000-2401-000	11	60,000.00	28,155.00	46.93
		149-2-20-001-2202-026	11	4,010,000.00	3,847,224.50	95.94
17	Ministry of Fisheries, Aquatic and Ocean Resources	151-2-03-056-2202-000	11	46,345.00	46,345.00	100.00
18	Ministry of Environment	160-1-02-000-1001-000	11	7,625,506.00	6,871,340.24	90.11
		160-1-02-000-1003-000	11	3,582,600.00	3,228,100.00	90.10
		160-1-02-000-1101-000	11	359,100.00	237,282.76	66.08
		160-2-03-118-2507-000	11	540,000.00	537,169.21	99.48

19	Ministry of Women & Child Affairs	171-1-02-000-1101-000	11	30,000.00	30,000.00	100.00
		171-2-06-000-1101-000	11	804,000.00	718,025.89	89.31
		171-2-06-000-1201-000	11	333,000.00	332,963.01	99.99
		171-2-06-000-2102-000	11	20,000.00	18,160.00	90.80
		171-2-06-002-2509-000	11	95,052.50	95,052.50	100.00
		171-2-06-004-2509-000	11	2,956,000.00	2,956,000.00	100.00
		171-2-06-007-2509-000	11	491,300.00	491,300.00	100.00
		171-2-08-000-1101-000	11	360,000.00	245,829.00	68.29
		171-2-08-000-1201-000	11	135,000.00	126,523.50	93.72
		171-2-08-001-1501-000	11	394,578,000.00	391,116,495.00	99.12
		171-2-08-002-1501-000	11	138,972,300.00	130,588,286.34	93.97
		171-2-08-003-1501-000	11	7,733,000.00	7,733,000.00	100.00
		171-2-08-014-1409-000	11	95,750.00	95,750.00	100.00
		171-2-08-014-2509-000	11	481,116.00	481,072.00	99.99
20	Ministry of Digital Economy	186-2-03-024-2509-000	11	17,240,310.00	17,233,428.00	99.96
21	Ministry of Public Security & Parliamentary Affairs	189-1-02-000-1101-000	11	552,000.00	440,321.01	79.77
		189-1-02-002-1509-000	11	95,220.00	95,220.00	100.00
22	Department of Manpower and Employment	193-1-02-002-2509-000	11	1,500.00	1,500.00	100.00
23	Ministry of Youth Affairs and Sports	194-1-02-000-1409-083	11	470,000.00	423,735.00	90.16
		194-2-07-009-2509-000	11	33,000.00	29,434.00	89.19
24	Ministry of Science & Technology (Vidatha unit)	196-2-07-000-1002-000	11	8,594.39	8,594.39	100.00
		196-2-07-000-1101-000	11	675,350.00	658,231.37	97.47
		196-2-07-000-1201-000	11	120,000.00	119,986.64	99.99
		196-2-07-000-1302-000	11	27,100.00	27,100.00	100.00
		196-2-07-000-1402-000	11	81,500.00	76,500.00	93.87
		196-2-07-000-1403-000	11	163,500.00	148,165.80	90.62
		196-2-07-000-1404-000	11	132,000.00	90,200.00	68.33
		196-2-07-000-1405-000	11	63,000.00	63,000.00	100.00
		196-2-07-000-1409-140	11	7,200.00	7,200.00	100.00
		196-2-07-000-2509-000	11	317,005.00	314,470.00	99.20
25	Department of Buddhist Affairs	201-2-02-006-1508-000	11	255,000.00	255,000.00	100.00
		201-2-02-015-1501-000	11	170,000.00	170,000.00	100.00
26	Department of Muslim Religious & Cultural Affairs	202-2-01-000-1201-000	11	10,000.00	9,975.00	99.75
		202-2-01-007-2205-000	11	800,000.00	792,000.00	99.00
27	Department of Christian Religious Affairs, (Ministry of Buddhasasana, Religious & Culrtural Affairs)	203-2-01-000-1201-000	11	3,000.00	2,996.02	99.87
		203-2-01-000-1508-018	11	20,000.00	20,000.00	100.00
		203-2-01-004-1508-000	11	200,000.00	198,750.00	99.38
		203-2-01-014-2205-000	11	1,000,000.00	1,000,000.00	100.00
		203-2-01-018-2205-000	11	1,000,000.00	997,058.57	99.71
28	Department of Hindu Religious & Cultural Affairs	204-2-01-000-2001-000	11	600,000.00	579,395.29	96.57

29	Department of Cultural Affairs	206-2-02-002-1409-000	11	472,000.00	467,167.00	98.98
		206-2-03-000-1101-000	11	484,000.00	386,006.48	79.75
		206-2-03-000-1201-000	11	150,000.00	149,990.60	99.99
		206-2-03-000-1402-000	11	68,500.00	52,961.78	77.32
		206-2-03-003-1508-000	11	78,480.00	78,480.00	100.00
		206-2-03-004-1508-000	11	950,000.00	940,000.00	98.95
		206-2-03-006-1409-000	11	452,200.00	451,153.47	99.77
30	Department of Government Information	210-1-02-000-1002-000	11	3,219.93	3,219.93	100.00
		210-1-02-000-1101-000	11	171,820.00	171,404.00	99.76
		210-1-02-000-1201-000	11	89,212.00	89,212.00	100.00
		210-1-02-000-1205-000	11	13,800.00	13,790.00	99.93
		210-1-02-000-1402-000	11	30,000.00	30,000.00	100.00
		210-1-02-000-2103-099	11	287,310.00	287,306.40	100.00
31	Department of Social Service	216-2-02-000-1001-000	11	15,715,621.00	15,686,994.26	99.82
		216-2-02-000-1003-000	11	7,164,800.00	7,122,135.00	99.40
		216-2-02-000-1101-000	11	594,623.00	585,059.98	98.39
		216-2-02-000-1201-000	11	183,500.00	183,500.00	100.00
		216-2-02-000-1402-000	11	12,000.00	12,000.00	100.00
		216-2-03-001-1501-000	11	41,000.00	41,000.00	100.00
		216-2-03-005-2202-000	11	198,205.00	198,111.00	99.95
		216-2-03-008-1501-000	11	680,200.00	661,200.00	97.21
32	Department of Probation and child Care Services	217-2-02-000-1101-000	11	416,000.00	341,446.16	82.08
		217-2-02-000-1201-000	11	78,200.00	78,200.00	100.00
		217-2-02-000-1302-000	11	10,500.00	10,500.00	100.00
		217-2-02-005-2202-000	11	1,415,500.00	1,395,630.55	98.60
		217-2-02-006-2202-000	11	798,500.00	798,500.00	100.00
33	Department of Sports Development	219-2-02-000-1101-000	11	66,000.00	35,215.00	53.36
		219-2-02-000-1201-000	11	32,950.00	32,930.00	99.94
		219-2-02-002-1508-025	11	51,000.00	33,800.00	66.27
34	Department of Ayurveda	220-2-02-000-2001-000	11	20,063,974.36	17,883,696.67	89.13
35	Ministry of Digital Economy - Department for Registration of Persons	227-1-01-000-1001-000	11	18,061,408.38	18,054,858.70	99.96
		227-1-01-000-1003-099	11	7,641,800.00	7,434,360.74	97.29
		227-1-01-000-1201-000	11	270,000.00	270,000.00	100.00
		227-1-01-000-1302-000	11	65,000.00	49,000.00	75.38
		227-1-01-000-1303-000	11	196,400.00	189,213.06	96.34
		227-1-01-000-1402-000	11	60,000.00	40,000.00	66.67
		227-1-01-000-1405-000	11	346,507.87	346,507.87	100.00
		227-1-01-000-1409-138	11	7,350.00	7,350.00	100.00
		227-1-01-000-1506-000	11	159,897.11	112,522.11	70.37
36	Department of National Planning	237-1-02-001-2509-000	11	58,000,000.00	54,884,375.68	94.63
37	Department of Development Finance	243-2-02-040-2202-000	11	1,000,000.00	1,000,000.00	100.00
38	Excise Department of Srilanka	248-1-01-000-2001-000	11	4,087,500.00	3,977,901.91	97.32

39	Department of Census and Statistics	252-1-01-000-1002-000	11	297,224.81	296,348.29	99.71
		252-1-01-000-1101-000	11	680,020.00	642,957.00	94.55
		252-1-01-000-1201-000	11	63,350.04	63,350.04	100.00
		252-1-01-000-1202-009	11	213,435.00	213,155.00	99.87
		252-1-01-000-1301-000	11	214,852.00	214,782.00	99.97
		252-1-01-000-1402-000	11	84,830.00	50,413.18	59.43
		252-1-01-000-1403-000	11	70,000.00	70,000.00	100.00
		252-1-01-000-1409-034	11	672,346.00	631,073.12	93.86
		252-1-01-000-1409-138	11	113,060.62	113,060.62	100.00
		252-1-01-000-1409-140	11	7,000.00	7,000.00	100.00
		252-1-01-008-2507-013	11	33,708,180.00	33,176,881.57	98.42
		252-1-01-011-2507-000	11	2,640,075.00	1,630,085.01	61.74
40	Department of Pensions	253-1-02-000-1002-000	11	115,000.00	92,362.00	80.31
		253-1-02-000-1101-000	11	90,000.00	51,866.00	57.63
		253-1-02-001-1502-001	11	5,950,000.00	5,825,677.16	97.91
		253-1-02-003-1502-007	11	100,000.00	80,920.00	80.92
		253-1-02-003-1502-008	11	90,000.00	89,081.00	98.98
		253-1-02-004-1502-012	11	1,145,949.38	1,145,949.38	100.00
		253-1-02-002-1502-002	21	4,050,000.00	3,999,208.84	98.75
41	Department of Wildlife Conservation	284-1-01-000-1508-000	11	20,325,769.00	20,262,342.32	99.69
42	Land Commissioner General's Department	286-2-01-000-1001-000	11	10,580,947.00	10,572,706.93	99.92
		286-2-01-000-1003-000	11	5,022,000.00	4,985,362.26	99.27
43	Department of Textile Industry	303-2-01-000-1501-000	11	66,000.00	66,000.00	100.00
44	Department of Motor Traffic	307-2-01-000-1002-000	11	1,283,000.00	1,266,347.00	98.70
		307-2-01-000-1003-000	11	177,500.00	177,500.00	100.00
		307-2-01-000-1201-000	11	85,000.00	84,913.00	99.90
		307-2-01-000-1302-000	11	45,102.58	45,102.58	100.00
		307-2-01-000-1303-000	11	50,000.00	50,000.00	100.00
		307-2-01-000-1402-000	11	38,000.00	29,775.86	78.36
		307-2-01-000-1403-000	11	333,000.00	269,661.65	80.98
		307-2-01-000-1404-000	11	36,000.00	36,000.00	100.00
		307-2-01-000-1405-000	11	70,000.00	69,945.00	99.92
		307-2-01-000-1407-000	11	1,258,430.64	1,248,168.60	99.18
		307-2-01-000-1409-140	11	28,000.00	27,115.92	96.84
		307-2-01-000-2401-000	11	100,000.00	47,400.00	47.40
		307-2-01-006-1409-000	11	55,000.00	55,000.00	100.00
45	Department of Community Based Corrections	326-1-01-000-1101-000	11	732,000.00	465,147.26	63.54
		326-1-01-000-1201-000	11	42,000.00	41,995.88	99.99
46	Land Use Policy Planning Department	327-2-01-000-1101-000	11	568,000.00	427,532.00	75.27
		327-2-01-000-1201-000	11	52,000.00	51,989.20	99.98
		327-2-01-000-2001-000	11	1,560,000.00	1,214,209.88	77.83
		327-2-01-000-2507-000	11	1,315,000.00	1,313,140.00	99.86
		327-2-01-000-2509-000	11	156,000.00	155,960.00	99.97

47	Department of Manpower and Employment	328-1-01-000-1101-000	11	843,000.00	684,204.35	81.16
		328-1-01-000-1201-000	11	46,000.00	46,000.00	100.00
		328-1-01-000-1402-000	11	42,000.00	41,322.14	98.39
		328-1-01-000-1403-000	11	36,000.00	29,345.23	81.51
		328-1-01-000-2401-000	11	66,120.00	66,120.00	100.00
		328-2-02-011-2509-000	11	392,400.00	392,400.00	100.00
		328-2-02-012-2509-000	11	90,000.00	90,000.00	100.00

3.8 Performance of the Reporting of Non-Financial Assets

Rs.000

As-sets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per financial passion Report as at 31.12.2025	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	1,378,498,536.92	1,378,498,536.92	-	100%
9152	Machinery and Equipment	690,566,180.56	690,566,180.56	-	100%
9153	Land	558,896,400.00	558,896,400.00	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	544,235,981.00	544,235,981.00	-	100%
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE

මගේ අංකය / எனது இல. / My No. EPCG/BT/A/DSBT/02/2025/01 | ඔබේ අංකය / உமது இல. / Your No. | දිනය / திகதி / Date 2026 මැයි 27 දින.

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මඩකලපුව
29 MAY 2026
மாவட்ட செயலகம்
மட்டக்களப்பு

ගණන්දීමේ නිලධාරී,

මඩකලපුව දිස්ත්‍රික් ලේකම් කාර්යාලය

ශීර්ෂය 269 - මඩකලපුව දිස්ත්‍රික් ලේකම් කාර්යාලයේ 2025 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව Summary report of Auditor General

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යථෝක්ත වාර්තාව සහ පරීක්ෂා කරන ලද මූල්‍ය ප්‍රකාශන මේ සමඟ ඉදිරිපත් කරමි.

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ජාතික විගණන කාර්යාලය

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විගණකාධිපති වෙනුවට

පිටපත:- අධ්‍යක්ෂ ජනරාල්, රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව, මහා භාණ්ඩාගාරය, කොළඹ-1

Chief Acct

අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව. இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை. No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.

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EPCG/BT/A/DS/02/2025/01 29 May 2026

Accounting Officer,
Batticaloa District Secretariat,

Head 269 - Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Batticaloa for the year ended 31 December 2025 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

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

In my opinion, except for the effect of the matters describes in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the District Secretariat, Batticaloa as at 31 December 2025, and of its financial performance and its cash flow for the year then ended in accordance with the basis of preparation of financial statements set out in Note 1 to the Financial Statements.

1.2 Basis for Audit Opinion

Except for the effect of the matters describes in paragraph 1.6 of this report, I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of Matter - Basis for Preparing Financial Statements

I draw your attention to Note No. 1 to the financial statements, which describes the basis of preparation of these financial statements. In accordance with Government Financial Regulation 150 and 151 and State Accounts Guideline No. 02/2025 of 17 December 2025, the financial statements have been prepared for the needs of the Batticaloa District Secretariat, the General Treasury and Parliament. Therefore, these financial statements may be unsuitable for other purposes. My report is intended solely for the use of the Batticaloa District Secretariat, the General Treasury and Parliament. There will be no change in my opinion on this matter.

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

The Accounting Officer is responsible for the preparation of financial statements that give a fair view on all the materialities in accordance with the Financial Regulation 150, 151 and the State Accounts Guideline No. 02/2025 dated 17 December 2025 and for such internal control as Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act, No. 19 of 2018, the District Secretariat, Batticaloa is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the District Secretariat, Batticaloa.

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

1.5 Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Secretariat's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

1.6 Comments on the Financial Statements

1.6.1 Non – Financial Assets

The following observatons were made.

(a) According to the report submitted to the Comptroller General, the extent of the identified lands in the District Secretariat and 14 Divisional Secretariats is measured to be 24 hectares and is stated in the Statement of Financial Position (ACA-P) under Non-Financial Assets its value was shown as Rs. 559 million. However, no action has been taken for more than 05 years to acquire the ownership of lands worth Rs. 23 million belonging to 03 Divisional Secretariats.

(b) According to the information submitted for audit, a total of 772 Public utility buildings were constructed and handing over to 10 Divisional Secretariats by Government project Agencies under various programs in the district before 2015, covering 678 State Lands and 94 Private Lands where the acquisition process was not completed had been calculate the values carried out in the financial Statements.

(c) Although the total value of lands shown in the financial statements during the year under review is Rs. 558,896,400, the estimated total value of lands under the District Secretariat and Divisional Secretariats based on the data available for audit is Rs. 294,930,000. However, the value of the lands disclosed in Form ACA-6 in the financial statements has been increased by Rs. 263,966,400.

(d) Although the aggregated value of the buildings shown in the financial statements during the year under review is Rs. 1,378,498,537, based on the data available for audit, the estimated total value of the buildings under the District Secretariat and Divisional Secretariats is Rs. 476,306,267. However, the value of the buildings disclosed in Form ACA-6 in the financial statements has been increased by Rs. 902,192,270.

(e) The additions in assets on property, plant and equipment in the financial statements for the year under review has been shown as Rs. 80,919,759.00. However, the purchase of capital assets in Form ACA-2(i) of the financial statements is Rs. 62,483,912, value of property, plant and equipment and Rs. 54,986,916.00 for renovation and improvement in the statement of financial position has been understated by Rs. 36,551,069.

(f) Although the total book value of transport equipment shown in Form ACA-6 in the financial statements of the year under review was shown as Rs. 227,233,250, the estimated actual value of the 68 vehicles using in the District Secretariat and Divisional Secretariats was found to be Rs. 276,680,000, which resulted in an understatement of Rs. 49,446,750 in the financial statements. Furthermore, according to the information available for the audit, a difference of Rs. 111,202,750 was observed as the total estimated value of Rs. 242,950,000 for obtaining full insurance policies for 33 of the above 68 vehicles and their value as per the CICAS calculation was Rs. 131,747,250.

1.6.2 Lack of audit evidence

The following observatons were made.

(a) Nine Types of machinery and equipment purchased by other Ministries and Departments in the years prior to the year under review and handed over to the District Secretariat and Divisional Secretariats totaling of Rs 38,635,048 worth fixed assets were added to the opening balance during the year under review. However, the confirmed values, documents and powers granted in respect of those assets were not submitted for audit by the District Secretariat.

(b) In the ACA-6 form attached to the financial statements, machinaries and equipments total value of Rs. 19,699,201 has been written off and deducted from the accounts during the year under review. Thus, the confirmed values, supporting documents and powers granted in relation to the properties acquired through the District Secretariat and Divisional Secretariats have not been submitted for audit by the District Secretariat.

Page **4** of **12**

2 Report on other Legal Requirements

The express the following matters in terms of section 6(1) (d) of the National Audit Act No.19 of 2018.

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

(b) The recommendations made by me regarding the financial statements for the previous year, as shown below, have not been implemented.

Reference to Paragraph of last year Report	Unimplemented recommendation	Reference to Paragraph of this year Report
1.6.2 (a)	Immediat actions should be taken to obtain the ownership of the lands belonging to 03 Divisional Secretariats.	1.6.1 (a)
1.6.2 (b)	Actions should be taken for obtaining ownership of the building and the land on which it is located should be expedited and its values should be taken into account.	1.6.1 (b)

3 Financial review

3.1 Commitments of Liabilities

Although the recurrent expenses for the year under review were budgeted and financial provisions were made, the budgets received from the District Secretariat and 08 selected Divisional Secretariats for the months of December 2025 were not available Liabilities relating to receipts received for electricity, telephone, water bills, newspaper and postal services, excluding railway order payments, totalling Rs. 1,663,234, have not been disclosed in the financial statements.

3.2 Utilization of Provision made available by other Ministries and Departments

The following observations are made.

(a) The 27 laptops, 27 desktops and 14 projectors purchased to develop the digital capacity of the district and divisional secretariat administrative mechanism to implement the "Prajashakti National Programme" have not been received by the district secretariat, and have been recorded in the inventory in violation of government financial procedures and brought to the accounts through incorrect accounting procedures. As a result, the amount of Rs. 9,817,600 purchased has been increased in the accounts. It has also been increased in the inventory records.

(b) In 08 Divisional Secretariat divisions in the Batticaloa District, due to the sudden disaster caused by Cyclone "Didwa," payments totaling Rs. 12,600,000 were made at a rate of Rs. 200,000 each to 63 beneficiaries, in accordance with Industrial Circulars No. 01/2025 and 02/2025 issued on 03 December 2025 and 08 December 2025 by the Ministry of Industries and Entrepreneurship Development, with the aim of restoring affected industrial owners to their normal operations. However, during the audit's direct field inspections, it was observed that, contrary to the circulars, no damage had occurred due to the sudden disaster, and neither livelihoods nor the economy had been affected. Furthermore, no instances were found of business enterprises that had been halted due to disaster impact. In this context, the payments had been made without direct evaluation reports from the Development Officers, Small Enterprise Officers, and Industrial Development Board Officers attached by the Ministry of Industries to the district and divisional secretariat divisions.

3.3 Certifications to be carried out by the Chief Accounting Officer / Accounting Officer

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

(a) The Chief Accounting Officer and the Accounting Officer are required to ensure that a streamlined internal control system is developed and maintained for the financial control of the District Secretariat. Furthermore, the effectiveness of this system should be periodically reviewed, and necessary modifications should be implemented to enhance its operational efficiency in accordance with such evaluations. However, although these reviews are expected to be conducted in writing and a copy to be submitted to the Auditor General, no evidence has been presented to the audit to confirm that any such review has been carried out.

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

3.4 Non-compliances with Laws, Rules and Regulations

	Reference to Laws, Rules and Regulations	Non-compliances
(a)	Establishment code of the Government of the Democratic Socialist Republic of Sri Lanka	
	Section 4.3 of Chapter XIV	Although it is pointed out that “unless it is necessary to stay away from home for one night, a combined allowance cannot be paid for a travelling undertaken within the boundaries of a Local Authority”, the following 06 Secretariats were granted combined allowances to executive officers and drivers amounting to Rs. 1,723,534 during the period 2020 to 2025.
(b)	Public Administration Circular of Ministry of Public Administration and Home Affairs	
	(i) Public Administration Circular No. 06/2008 dated 26th June 2008 and dated 14th August 2008	In cases where the assigned vehicles allocated to the staff officers working in the District Secretariat and 10 Divisional Secretariats are to travel to out of service division for the purpose of duty, the personal approval of the Secretary to the Ministry or another officer authorized by him should be obtained to receive the additional fuel reimbursement allowance. However, 14 staff officers working in the District Secretariat and Divisional Secretariats were paid an amount of Rs. 902,521 for additional fuel during the year 2025 without obtaining the approval of the Secretary to the Ministry.
	(ii) Public Administration Circular Section (IV) No. 09/2009, dated 16 April 2009.	The holiday payments of Rs. 1,415,298 and the overtime payment of Rs. 2,745,725 paid to 19 staff officers and other officers who worked in the Batticaloa District Secretariat and Divisional Secretariat Koralaipattu North Vaharai during the year 2024 and 2025 were made contrary to the provisions of the circular, as the arrival and depature time records of the officers for working on holidays were not verified through fingerprint scanners.

3.5 Non-compliance with tax requirements

In accordance with sub-section 5.13 of the Procurement Manual in 2024, The VAT was paid for the purchase of office furniture at a cost of Rs. 6,199,501 by the District Secretariat without obtaining the tax invoice. However, a copy of this payment was not informed to the Commissioner of the Inland Revenue and along with a copy to the Auditor General by the date of audit, 31st December 2025.

3.6 Irregular transactions

The following observations are made.

(a) In accordance with Section 1.1.1 of the Public Administration Circular No. 22/99 (XVII) dated 23 July 2010 of the Ministry of Public Administration and Home Affairs and Public Administration Circular No. 05/2016, an officer entitled to a assigned vehicle or in receipt of vehicle allowance and fuel allowance shall be paid mileage wage as per the provisions of Chapter XIV of the Establishments Code of the Democratic Socialist Republic of Sri Lanka when travelling from his duty station to a distant area. However, a mileage allowance of Rs. 234,520 had been paid to the Divisional Secretary who served in the Koralaipattu central Divisional Secretariat from 2018 to 2024 for travelling from his duty station to other Divisional Secretariats and the District Secretariat for the purpose of office duty at the rate of Rs. 12. However, the Divisional Secretary had not been obtained the approval of the Secretary to the Ministry to receive the mileage wage -based additional fuel allowance.

(b) The Government had decided to pay a monthly allowance to the officers for the coordination of Rural Development programmes as per the budget proposals for the year 2014, commencing from January 2014. However, despite the completion of the rural development programmes by the end of the specified period of 2024, a total of Rs. 12,012,000 had been paid as a "Divineguma incentive allowance" to the District Secretary, Divisional Secretaries, Chief Accountant and Director of Planning for 132 months up to December 2025.

(c) Due to the miscarriage of the responsible District Secretariat Administrative Officer to exercise proper supervision and direct monitoring at the official residence of the Government Agent during the period from May 2024 to August 2025 (16 months), documents were prepared stating that two cleaners were serving there and an additional sum of Rs. 650,760 had been paid to the contracting companies.

3.7 Deposits

It was observed that despite the expiry of the retention period for the amounts of Rs. 28,273 and Rs. 1,369,615 as deposit money on the contract of the Rural Development Association and a private contractor in the District Secretariat deposit account, action had not been taken to pay the contractors or credit them into revenue in accordance with Financial Regulation 571. It was also observed that even after 02 years, the contractor had not claimed the amount and was keeping it in the deposit account contrary to the Financial Regulations.

4 Operational Review

4.1 Performance

4.1.1 Procurement Plan

In accordance with the Public Finance Circular No. 02/2020 issued by the Ministry of Finance on 28 August 2020, the District Secretariat was required to prepare a procurement plan for its procurement activities and obtain approval from the Chief Accounting Offices before 10 December 2024 to implement it in 2025. However, the District Secretariat had not prepared a proper procurement plan to implement the recurrent and capital programs carried out in 2025 and the expenditures for the financial year were incurred without obtaining approval.

4.1.2 Annual Action Plan

In accordance with the Public Finance Circular No. 02/2020 issued by the Ministry of Finance on 28th August 2020, District Secretariats are required to prepare an annual Action plan to implement the budget estimates approved for their institution each year. However, although the District Secretariat had spent Rs. 2,457,818,000 as recurrent expenditures and Rs. 229,834,000 as capital expenditures in 2024, up to October 2025, Rs. 1,230,841,907 as recurrent expenditures and Rs. 45,887,814 as capital expenditures had been incurred. However, it was observed that these expenditures were incurred without the preparation of the annual action plan and the approval of the Chief Accounting Officer. The District Secretariat had not prepared the action plan for the years 2024, 2025 and 2026 by the audit date of 31st December 2025.

4.1.3 Human Resource Development Plan

A Human Resource Development Plan for the development of human resources in the public sector should be prepared and approved as per the Public Administration Circular 02/2018 (I) issued on 24th January 2018. Accordingly, if the Human Resource Development Plan is prepared properly every year, the human resource shortage and surplus in the District Secretariat and Divisional Secretariats, the allocation of qualified and capable human resources, the creation of good human resource teams, the analysis of good training plans and the best transfer decisions can be carried out without any obstacles. Furthermore, due to the failure of the Batticaloa District Secretariat and Divisional Secretariats to carry out such planning, the District Secretariat and Divisional Secretariats have failed to implement many programs properly and within the specified time frame.

4.1.4 Failure to performance duties

The following observations are made.

(a) During the procurement process for the purchase of office furniture for the new District Secretariat for the amount of Rs. 46,348,353 in 2024, it was stated in the bid submitted by the supplier that a 10% discount would be given for invoice values exceeding Rs. 1,000,000. However, the District Secretariat had purchased furniture at a cost of Rs. 13,249,080 and only a 5% discount was received. Due to this, the responsible officers failed to obtain the appropriate discount from the supplier, resulting in a loss of Rs. 822,838 (including the discount amount of Rs. 697,320 and the applicable 18% VAT of Rs. 125,518) to the government.

(b) According to the contract for the purchase of office furniture for the new District Secretariat, it was stipulated that a delay payment of 0.1% would be charged for each day of delay in the delivery of office furniture and fittings. The two companies to which the purchase order was issued failed to deliver furniture and fittings worth Rs. 32,898,274 and Rs. 6,092,920 respectively within the stipulated time and the delay period was found to be 35-185 days and 24-221 days respectively. Action had not been taken by the responsible officers of the District Secretariat to recover a aggregating of Rs. 2,894,471 as delay payment from the said companies in connection with such late delivery.

(c) All office machinery equipment purchased by the Batticaloa District Secretariat for the "Prajashakthi National Project" for an aggregating of Rs. 17,240,310 should be delivered by the suppliers before 30 December 2025. However, as per the purchase orders, 04 types of goods were received on 10 January 2026 and 02 types of goods were not received by the audit date of 12th February 2026. The District Secretariat had failed to collect the 0.1% delay payment fee of Rs. 466,859 from the supplier in respect of these purchases.

(d) Although decisions had been made to purchase the 03 types of furniture indicated from the said company for a sum of Rs. 833,762 in accordance with the decision of Technical Evaluation Committee and Regional Procurement Committee regarding the purchase of office furniture by the District Secretariat, contrary to these decisions, the responsible officers of the District Secretariat made purchases from a different company for a sum of Rs. 1,335,534, resulting in an additional expenditure of Rs. 501,771 to the Government for the said purchase.

4.1.5 Delays in the Execution of Projects

Regarding the purchase of furniture for the Batticaloa Public Library, 3 contracts, Phase I and Phase II, were awarded by the District Secretary on 30 September 2024. According to this contract, the work should be completed by 24 November 2024. However, due to the delays in the implementation of the projects due to elections and the change of Government, the Chief Engineer (Building Department) was informed by the Central Government on 12 November 2024 that it should be completed by 30 November 2024. Finally, after considering the reasons for the extension of time twice, an extension was granted up to 20 December 2024 as per the request of the contractors. However, this work was not completed by 21 March 2025, the date of audit. However, payments were made to the said contractors only after the works were shown as completed and handed over to the Batticaloa Municipal Council on 11th December 2024. Accordingly, the library furniture was handed over 101 days late. Therefore, the amounts of Rs. 354,278 and Rs. 1,094,841 as delay payment penalties have been calculated and payments have been made without being recovered from the said contractors.

4.2 Uneconomic Transections

The following observations are made.

(a) Under the Decentralized Budget Programme and Urban Development, Construction and Housing Programme, it was estimated to construct 03 concrete roads in 03 Divisional Secretariats at a total cost of Rs. 9 million in 2025. The construction of concrete roads has been carried out according to Grade 20Nmm2 grade for many years, However, the concrete road has been constructed in Grade 25Nmm2 grade. As a resulting in a total loss of 53.3 meters of concrete road and an estimated additional cost of Rs. 681,179 had to be incurred during the year under review.

(b) Under the Decentralized Budget Program 2025 allocation, the construction of concrete paddy drying floors in Madurangenikulam and Panichangeni villages in the Koralaipattu North Vakarai Divisional Secretariat Division at a cost of Rs. 3.2 million was carried out at Grade 20Nmm^2. As a resulting an additional expenditure of Rs. 203,171 on the estimate during the year under review.

4.3 Management Inefficiencies

The accident involving the official vehicle of the Batticaloa District Secretary on 26th April 2013, the final report on losses under F.R. 104(4) was recommended on 12th August 2025 by the Accounting Officer of the District Secretariat to write off the loss amount of Rs. 522,400 incurred to the Government due to this accident, and it was forwarded to the Chief Accounting Officer. However, despite discrepancies among the documents, investigation reports, and statements of the officers related to the accident that were submitted by the District Secretariat for audit regarding this accident and the recommendation to write off the Government loss, and due to delays by the District Secretariat in conducting investigations and taking action on the matter, as well as the absence of investigation reports concerning the second-party driver involved in the accident and the transfer of the responsible staff officer, the District Secretariat had recommended writing off the loss irregularly after 12 years.

4.4 Failure to answer to audit queries

During the audit of the financial activities, management activities, project activities and activities of other departments for the financial year 2025 to the District Secretariat and Divisional Secretariats, out of the 58 audit queries issued between June 2025 and March 2026, 18 queries had not been answered by 31 March 2026.

5. Good Governance

5.1 Audit and Management Committees

Although Audit and Management Committee meetings are held in accordance with the provisions specified in Section 41 of the National Audit Act, No. 19 of 2018, it has been observed that the valuation of land and buildings of the Divisional Secretariats, delay payment charges on contracts, laws, rules, informal transactions, operational reviews, procurement, asset management, management weaknesses and the decisions and implementations taken at the 2019 COPA Committee meeting have not been resolved decisively and expeditiously for more than three years and there has been a delay in each committee meeting.

6. Human Resource Managemenmt

In the Koralaipattu South and Koralaipattu North Divisional Secretariats, permanent personnel have not been appointed for a period of 03 to 20 years for 11 carders, but appointments are being made on temporary and acting duties. Actions had not been taken by the District Secretariat to implement the transfer policy of the officers through a proper mechanism in line with the Government's transfer policy.

M.G. Madarasinghe
Deputy Auditor General
For Auditor General

Chapter 04 Performance Indicator

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

Specified Indicator	Actual Output as a percentage (%) of the expected out put		
	100% - 90%	75% - 89%	0% -74%
Rehabilitation and Improve-ments of buildings	-	86.78 %	-
Constructions of new building s and Structure	-	-	-
Constructions of New District secretariat building complex	100 %	-	-
Furniture and equipment	99.97 %	-	-
Plant and Machinery	99.95 %	-	-

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

5.1 Indicate the identified respective Sustainable Development Goals

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

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

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

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

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

This reflects the significant achievement of the Sustainable Development Goals in 2025 as an indicator selected from the socio-economic development in the district.

Chapter 06 Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	74	61	13
Territory	33	19	14
Secondary	1,410	2,140	-730
Primary	156	145	11
Total	**1,673**	**2,365**	**-692**

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

Approved cadre to our District Administration (District Secretariat/ Divisional Secretariats) is 1673 while the existing cadre is 2365.

There are shortages of 13 **officers in Senior level** (Director-planning-01, A.D.S -04, Accountant-02, D.D.P. – 02, A.D.P. – supernumerary – 04)

14 officers in Territory level (A.O. – 02, A.O. (G.N.) – 11, Translator – 01)

87 officers in Secondary level (Grama Niladharis – 44, Management Service Officers – 33, Technical officers – 07 and Information and Communication Technology assistant – 03)

11 officers in Primary level (Driver- 04,Office Employees' Service -07) in the Batticaloa District Administration.

At the same time excess cadre of the Development officers is 830, The cadre shortage is managed with the support of the Development officers those who are in excess to run the District Administration smoothly.

Also, existing cadre includes the number of officers those who are on No pay leave.

6.3 Human Resource Development

Rs.000

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment Local	Nature of the Program (Abroad /Local)	Output/ Knowledge Gained
ECSL Registration - Mr.T.Suman			7,245.00	Local	Building personality development
Stress Management – District Secretariat Staffs	67	1 Day	92,230.00	Local	Building personality development
Board of Survey - DO & MSO District Secretariat & Divisional Secretariats Staff	60	3 H	19,365.00	Local	Building personality development
Procument Procedures - DS's, ADS's, CA, CIA, Acct's	35	6 H	60,900.00	Local	Building personality development
Mental health problem & Solutions - DO & MSO	115	3 H	19,500.00	Local	Building personality development
Digitalization and Microsoft 365 Workshop - ICT Assistants & DO	25	3 H	3,750.00	Local	Building personality development
Annual Membership Subscription - Mr.M.Vinoth	1	-	1,500.00	Local	Building personality development
Conceptual skillsdevelopment for staff Psycho-Social well being – District Secretariat Staffs	110	6 H	50,550.00	Local	Building personality development
New Procument Guidelines training programme (travelling charges)- Mr.A.S.Saseekaran			6,000.00	Local	Building personality development
Annual Membership Subscription for Chartered CPFA - Mr.AS.Saseekaran			16,000.00	Local	Building personality development
Training Programme for newly appointed Girama Niladharis	5	15 Days	188,750.00	Local	Building personality development
Training programme for healthy women for strong Country District Secretariat staff	60	3 H	19,050.00	Local	Building personality development
Training programme on Strore Management	84	3 H	22,820.00	Local	Building personality development
Australia Award Seminar District Secretariat staff	72	2 H	12,000.00	Local	Building personality development
Training programme on Bribery and Corruption for Government Officers	55	3 H	17,210.00	Local	Building personality development
Training programme on Office Management system - I	55	3 H	19,040.00	Local	Building personality development
Training programme on Mental health development for Government Officers	65	3 H	9,750.00	Local	Building personality development

AI and Mobile App integration workshop	51	3 H	60,625.00	Local	Building personality development
Final Payment of MPM Programme - Mr.M.Vinoth			50,000.00	Local	Building personality development
Training programme on Office Management system II	55	3 H	16,680.00	Local	Building personality development
Final Payment of MPM Programme - Ms.K.Chithra			50,000.00	Local	Building personality development
Training programme on handling parents emotions and feelings	50	3 H	14,390.00	Local	Building personality development
Training programme on Prevention of Bribery and corruption District Secretariat staff	185	2 Days	67,864.00	Local	Building personality development
Cancer Awareness Programme District Secretariat staff	181	2 H	12,318.00	Local	Building personality development
Final Payment of MPM Programme - Mrs.T.Vinothan			50,000.00	Local	Building personality development
Final Payment of MPM Programme - Mrs.R.Dilani			50,000.00	Local	Building personality development
Training Programme on AI for capacity building of Government Staffs	48	3 H	16,260.00	Local	Building personality development
Eastern Province special training programme for Decentralization of the activities under president fund	95	3 H	69,300.00	Local	Building personality development
Training programme on Procument Management & Contract Administration	65	4 Days	326,840.00	Local	Building personality development
Training programme on Stock Management and awareness programme against the spread of Pyramid system	55	2 H	11,035.00	Local	Building personality development
Payment of Master of Engineering in structural Engineering - Mr.T.Suman			400,000.00	Local	Building personality development
Introduction to the Government service dimensional specification for MSO	36	2 H	5,200.00	Local	Building personality development
Training programme on Procument and Contract administration	75	2 Days	191,120.00	Local	Building personality development
Discussion on use of Digitalization as a tool to enhance the public service District Secretariat staff	30	3 H	3,000.00	Local	Building personality development

Awareness programme on Non-Infectious Disease District Secretariat staff	67	3 H	6,300.00	Local	Building personality development
Training on office management system for office employee service	24	1 Day	25,630.00	Local	Building personality development
Training on office management system for Drivers District Secretariat & Divisional Secretariats	12	3 H	17,680.00	Local	Building personality development
Training on Establishments procedures for officers of District Secretariat & Divisional Secretariats	50	1 Day	54,800.00	Local	Building personality development
Workshop on Srilanka Public Sector Accounting Standards (travelling Charges) - A.S.Saseekaran			6,000.00	Local	Building personality development
14 Divisional Secretariats Staff Training Programme		01.01.2025 31.12.2025	4,730,661.69	Local	Building personality development
Total			**6,801,363.69**		

Chapter 07 Compliance Report

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

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

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

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

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

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