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2025



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மாவட்ட செயலகம், யாழ்ப்பாணம்
DISTRICT SECRETARIAT, JAFFNA

PERFORMANCE REPORT

2025

JAFFNA DISTRICT

Contents

Description	Page No
1. Institutional Profile / Executive Summary	01
1.1 Introduction	01
1.2 Vision and Mission, Objectives of the Institution	01
1.3 Key Functions	02
1.4 Organizational Chart	04
1.5 Divisional Secretariats of the District Secretariat	05
1.6 Basic Statistical Information of the District	05
2. Progress and the Future Outlook From the Government Agent	06
3. Overall Financial Performance for the Year Ended 31st December 2025	09
3.1 Statement of Financial Performance	09
3.2 Statement of Financial Position	10
3.3 Statement of Cash Flows	11
3.4 Notes to the Financial Statements	12
3.5 Performance of the Revenue Collection	23
3.6 Performance of the Utilization of Allocation	24
3.7 In terms of F.R.208 Grant of Allocations for Expenditure to this District Secretariat as an agent of the Other Ministries	24
3.8 Performance of the Reporting of Non – Financial Assets	27
3.9 Auditor General’s Report	28
4. Performance Indicators	41
4.1 Performance Indicators of the Institute (Based on the Action Plan)	41
5. Performance of the Achieving Sustainable Development Goals (SDG)	51
5.1 Indicate the Identified Respective Sustainable Developments Goals	51
5.2 Achievements and Challenges of the Sustainable Developments Goals	52
6. Human Resource Profile	71
6.1 Cadre Management	71
6.1.1 Shortage or excess in human resources has been affected to the performance Of the institute	74
6.2 Human Resource Development	78
6.2.1 Contribution of the Training Programme in the Performance of the institution	80
7. Compliance Report	81

1. Institutional Profile / Executive Summary

1.1 Introduction

The Jaffna District Secretariat is having easy administrative structure by the inclusion of the administrative activities of the Jaffna District, the capital of Northern Province into four major geographical zones namely Valikamam, Vadammaradchi, Thenmaradchi and Islands and by further dividing them into 15 Divisional Secretariat divisions.

1.2 Vision and Mission, Objectives of the Institution

VISION

Offering excellent, efficient and effective services through the district administration by utilizing modern technical strategies.

MISSION

Promoting the socio-economic development of the people in the district, divisional and rural levels and protecting their unique aesthetic, cultural and traditional values by adopting state policies via the optimal utilization of resources received.

Objectives of the Institution

- Providing services with modern technology and effective time management.
- Delivering services aimed at the "Clean Sri Lanka" initiative.
- Providing a transparent, impartial, and friendly service to the public.
- Identifying the basic needs and issues of the people and addressing them in collaboration with other governmental and non-governmental organizations.
- Ensuring efficient and effective service delivery to recipients through optimal resource utilization.
- Providing a public service characterized by accountability, transparency, and freedom from corruption and bribery.
- Delivering rapid and sustainable services through active community participation.
- Providing public services through a trilingual policy, prioritizing senior citizens and persons with special needs.
- Protecting and promoting the arts, culture, and traditional values of the district starting from the rural level.

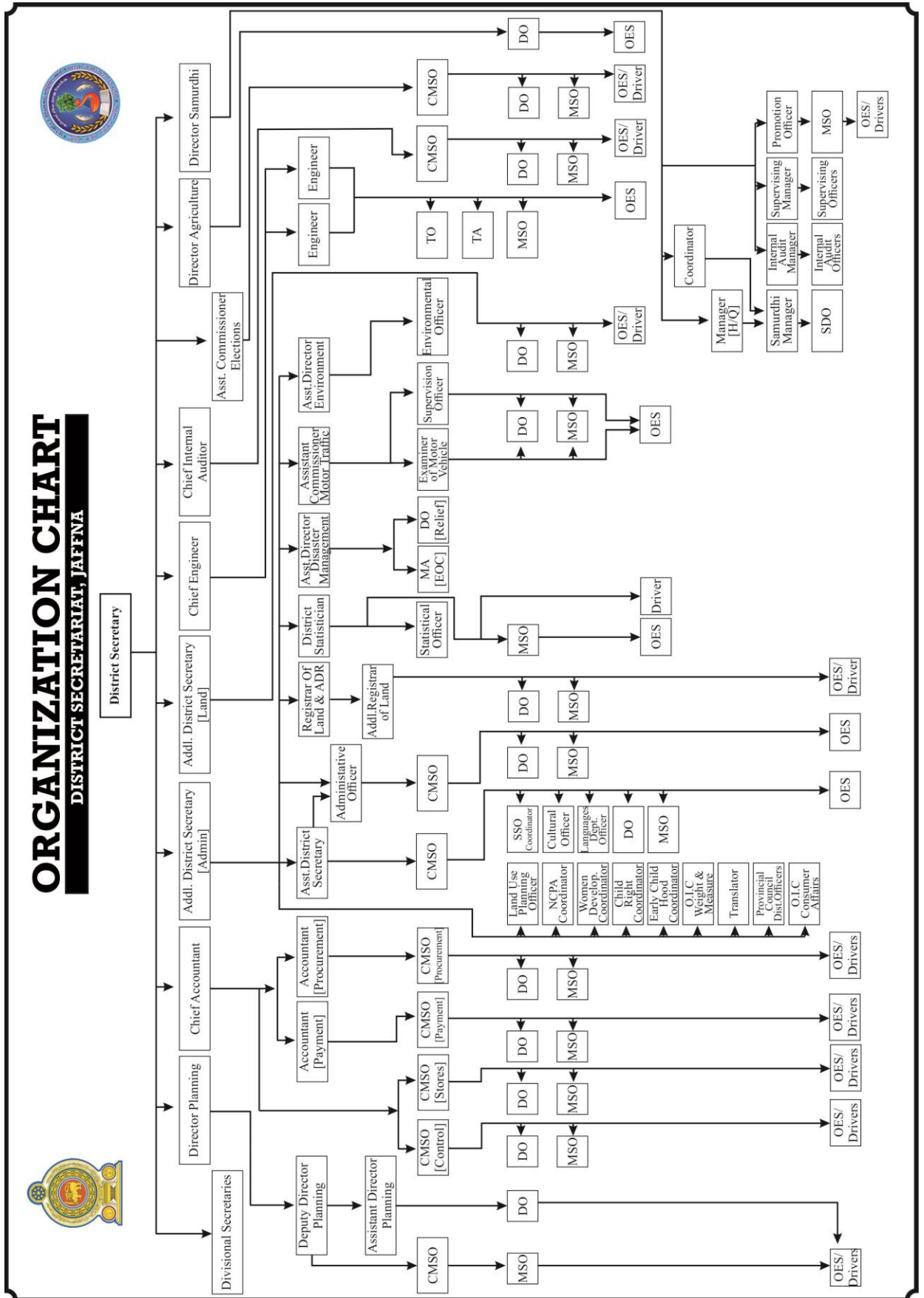
1.3 Key Functions Of the Organization

- Providing excellent and rapid services to the public.
- Ensuring an efficient and effective administrative structure at both district and divisional levels.
- Delivering efficient services integrated with modern technology.
- Implementing national policies, development projects, and special government schemes effectively at the district level.
- Mitigating disasters faced by the district through effective preparedness and proactive measures.
- Acting as the key coordinating body between government ministries and divisional secretariats.
- Undertaking poverty alleviation initiatives.
- Ensuring equal opportunities for all.
- Promoting and maintaining eco-friendly practices.
- Providing a competent, transparent, and people-centric public service to all citizens in the district.
- Collaborating and progressing with both governmental and non-governmental organizations.
- Coordinating and monitoring the activities of divisional secretariats, line agencies, and other organizations within the district.
- Formulating and implementing district development plans.
- Planning, monitoring, and evaluating to ensure balanced development across the district.
- Engaging in social welfare and poverty eradication activities.
- Improving the living standards of vulnerable and marginalized people through "Aswesuma" welfare schemes and empowerment programs.
- Coordinating disaster management and relief operations.
- Organizing preparedness, emergency response, relief, and rehabilitation for natural and man-made disasters.
- Strengthening staff capacity through training programs and field visits.
- Managing, allocating, and protecting state lands in accordance with legal regulations.
- Enhancing financial management and resource utilization in district and divisional secretariats.

- Managing government resources optimally by utilizing public funds with accountability and efficiency.
- Introducing modern technological techniques in service delivery to enhance quality and productivity.
- Promoting a culture of productivity, innovation, accountability, and "Clean Sri Lanka" principles within government institutions.
- Participating as a role model in social projects and collaborating with stakeholders.
- Encouraging community participation, Public-Private Partnerships (PPP), and active stakeholder engagement.
- Contributing to environmental protection and sustainable development.
- Providing administrative support for maintaining law and order, conducting elections, and performing other tasks of national importance.

ORGANIZATION CHART

DISTRICT SECRETARIAT, JAFNA



1.5 Divisional Secretariats of the District Secretariat

01	Divisional Secretariat - Delft
02	Divisional Secretariat - Velanai
03	Divisional Secretariat - Kayts
04	Divisional Secretariat - Karainagar
05	Divisional Secretariat - Jaffna
06	Divisional Secretariat - Nallur
07	Divisional Secretariat – Sandilipay
08	Divisional Secretariat - Chankanai

09	Divisional Secretariat - Uduvil
10	Divisional Secretariat - Tellippalai
11	Divisional Secretariat - Kopay
12	Divisional Secretariat - Chavakachcheri
13	Divisional Secretariat - Karaveddy
14	Divisional Secretariat – Point Pedro
15	Divisional Secretariat – Maruthankerny

1.6 Basic Statistical Information of the District

Name of the District	Jaffna	Number of the Office of Land Registrars	02
Province	Northern Province	Registrar of Marriages, Births and Deaths	31
Extent of Whole Area	1,025 sq.km	Additional Registrar of Marriages	09
Population	633,165	Medical Registrar of Births and Deaths	02
Females	325,343	Registrar of Muslim Marriages	01
Males	307,822	Schools (National)	08
Number of Voters	492,280	Schools (Provincial)	439
Number of Polling Stations	511	Schools (Private)	06
Number of Polling Divisions	10	Teaching Hospital	01
Number of Divisional Secretariats	15	Base Hospital	04
Number of GramaNiladhari Divisions	435	Divisional Hospital	23
Number of Villages	1,453	Primary Medical Care Unit	17
Municipal Councils	01	Number of the Officers of District Secretariat	227
Urban Councils	03	Number of the Officers of Divisional Secretariats	2,482
Pradeshiya Sabah	13	Number of the “Nilasewana” Offices Established	20
Number of the Member of Parliament	06		
Number of the Member of Provincial Council	Nil		
Number of Families	211,820		
Number of Housing Units	148,228		

2. Progress and Future Outlook from the Government Agent

In the year 2025, centering on the daily needs of people and based on the government policies, parliamentary decisions and national priorities, various welfare schemes have been successfully implemented in Jaffna District. Through these development activities, the social progress, economic stability and environmental evenness have been developed in integrated manner. The projects undertaken in our district have contributed directly to the national development by aligning with the country's sustainable goals and high-level development targets. The district administration has demonstrated clear direction and strong efficiency in the implementation of government policies.

In view of achieving these government policies and sustainable development goals, financial allocations received through various decentralized projects for the Jaffna District were spent as Rupees 1,195 Million for the newly constructed houses and electricity connections under the Ministry of Housing and Urban Development, Rupees 116.48 Million for the District Development Project and building renovation works under the Ministry of Public Administration and Home Affairs and Rupees 357.7 Million for various development-oriented projects including the decentralized project.

In the past year, by coordinating all departments to save the lives and properties of people affected by the 'Ditwah' Cyclone and by carrying out rescue operations in a timely manner with the cooperation of government and non-governmental organizations, Jaffna District stands in

Successfully managing emergencies and carrying out post-disaster development activities.



Furthermore, I am proud to mention that the year 2025 stands out as a year when people's trust and expectations were fulfilled.

The government officials, local government bodies, social bodies and all citizens have provided highly valued and effective contributions toward this progress in Jaffna District. Based on this unity and dedication, I seek continued cooperation to achieve sustainable development in the future.

In the year 2025, significant achievements were made in Jaffna District through people-centered development activities in sectors such as agriculture, fisheries, education, health, culture, tourism and transport. I take great pride and immense joy in publishing this Annual Performance and Financial Report for the year 2025, which reflects these achievements.

A handwritten signature in blue ink, appearing to read 'M. Piiratheepan', with a long horizontal line extending to the right.

M. Piiratheepan

District Secretary,
Jaffna District.

M. Piiratheepan
Government Agent/District Secretary
Jaffna District

Special Achievements in District Level

- Village Development Plan was prepared for 431 GN Divisions.
- The Jaffna Regional Office of the Department of Immigration and Emigration was opened.
- ‘Commemorative Stamp Release’ to commemorate the 60 years completion of the construction of the buildings of Jaffna District Secretariat.
- 11,787 beneficiaries benefited from mobile service conducted at 13 Divisional Secretariat under the Clean Sri Lanka Program.
- Jaffna Divisional Secretariat was selected for Digitalization.
- Development projects were successfully implemented with funds of Rs. 1,669.19 million received through various programs and projects for the Jaffna District.
- The foundation stone for the International Cricket Stadium was laid in Jaffna.
- Immediate relief facilities were provided to the people affected by the disaster with the help of government and non-government organizations.
- The foundation stone was laid for the development of the Mailiddy Harbor.

Challenges

- Increase and instability of commodity prices
- Lack of technological skills.
- Lack of modern technologies and the preservation facilities.
- Volatility of agricultural commodity prices.
- Limited healthcare & educational facilities.
- Weak market linkages
- Lack of transportation facilities for Island.
- Facility of electricity was limited to Delft.
- Unit cost for the housing scheme was not enough for resettled families.
- Availability of construction materials is low or prices are high.
- Groundwater pollution
- Lack of waste management
- Increase in non-communicable diseases
- Agricultural and residential lands are located in high-security zone.
- Flood drainage systems are not properly installed.
- Agricultural lands are located under the jurisdiction of the Wildlife Department

Future Goals

- Reducing multidimensional poverty.
- Developing the digital economy.
- Implementing projects in line with government policies in an effective manner.
- Promoting domestic agricultural production and ensuring sustainable growth of a people-oriented economy.
- Promoting tourism by strengthening cultural values and traditions
- To enhance exports by adding high value to the production of local raw materials.
- To increase deep-sea fishing and fish production.
- To maintain the sustainable use of natural resources.
- To provide a happy life through employment opportunities and improving the quality of life.
- To make progress in the education sector by digitizing the Jaffna Library.
- To provide clean drinking water facilities to all.
- To provide safe housing facilities to poor families without housing facilities.

M.Piiratheepan
Government Agent/District Secretary
Jaffna District



M.Piiratheepan
District Secretary,
Jaffna District.

3. Overall Financial Performance for the Year Ended 31st December 2025

3.1 Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2025					ACA -F	
Revised Budget Allocations 2025		Note	Actual			
Rs.			2025 Rs.	2024 Rs.		
-	Revenue Receipts		-	-		
-	Income Tax	1	-	-		
-	Taxes on Domestic Goods & Services	2	-	-		
-	Taxes on International Trade	3	-	-		
-	Non Tax Revenue & Others	4	-	-		
-	Total Revenue Receipts (A)		-	-		
-	Non Revenue Receipts		-	-		
-	Treasury Imprests		7,342,810,000	6,638,115,117	ACA-3	
-	Deposits		610,711,212	571,191,510	ACA-4	
-	Advance Accounts		98,445,584	94,074,855	ACA-5	
-	Other Main Ledger Receipts		-	-		
-	Total Non Revenue Receipts (B)		8,051,966,796	7,303,381,481		
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		8,051,966,796	7,303,381,481		
-	Remittance to the Treasury (D)		19,671,376	45,420,182		
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		8,032,295,420	7,257,961,299		
-	Less: Expenditure					
-	Recurrent Expenditure					
2,221,250,000.00	Wages, Salaries & Other Employment Benefits	5	2,219,601,263	1,911,206,766		
248,887,000.00	Other Goods & Services	6	247,371,014	222,968,974		
3,782,000.00	Subsidies, Grants and Transfers	7	3,759,333	527,700,606		
-	Interest Payments	8	-	-		
-	Other Recurrent Expenditure	9	-	-		
2,473,919,000.00	Total Recurrent Expenditure (F)		2,470,731,610	2,661,876,347		
-	Capital Expenditure					
84,000,000.00	Rehabilitation & Improvement of Capital Assets	10	83,894,813	31,413,721		
100,000,000.00	Acquisition of Capital Assets	11	99,993,878	34,983,404		
-	Capital Transfers	12	-	-		
-	Acquisition of Financial Assets	13	-	-		
3,000,000.00	Capacity Building	14	2,999,940	3,277,630		
40,000,000.00	Other Capital Expenditure	15	39,985,476	-		
227,000,000.00	Total Capital Expenditure (G)		226,874,107	69,674,755		
-	Deposit Payments		603,284,462	550,550,739	ACA-4	
-	Advance Payments		103,398,541	157,180,824	ACA-5	
-	Other Main Ledger Payments		-	-		
-	Total Main Ledger Expenditure (H)		706,683,003	707,731,563		
-	Total Expenditure I = (F+G+H)		3,404,288,719	3,439,282,665		
-	Balance as at 31st December J = (E-I)		4,628,006,700	3,818,678,634		
-	Balance as per the Imprest Adjustment Statement		4,628,006,700	3,818,678,634	ACA-7	
-	Imprest Balance as at 31st December		-	-	ACA-3	

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

Date : 12/02/2026

S.Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

3.2 Statement of Financial Position

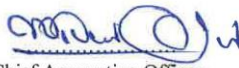
ACA-P

Statement of Financial Position
As at 31st December 2025

		Actual	
	Note	2025	2024
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	2,881,724,536	2,690,361,274
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	248,927,634	243,974,676
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		3,130,652,170	2,934,335,950
<u>Net Assets / Equity</u>			
Net Worth to Treasury		170,612,026	173,085,820
Property, Plant & Equipment Reserve		2,881,724,536	2,690,361,274
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	78,315,607	70,888,856
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		3,130,652,170	2,934,335,950

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 35 and Annexures to accounts presented in pages from 36 to 42 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 Financial 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



Chief Accounting Officer

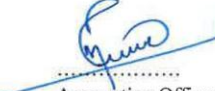
Name :

Designation :

Date : 17/02/2026

S. Alokabandara

Secretary

Ministry of Public Administration,
Provincial Government and Local Government


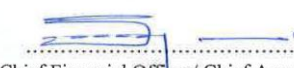
Accounting Officer

Name :

Designation :

Date : 12/02/2026

M. Pitratheepan

Government Agent/District Secretary
Jaffna District


Chief Financial Officer/ Chief Accountant/

Director (Finance)/ Commissioner (Finance)

Name :

Date : 12/02/2026

S. Kirupakaran

Chief Accountant

For Government Agent/ District Secretary
District Secretariat,
Jaffna

3.3 Statement of Cash Flows

ACA-C

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

	Actual	
	2025 Rs.	2024 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	217,271,590	177,637,603
Imprest Received	7,342,810,000	6,638,115,117
Recoveries from Advance	95,986,825	94,674,767
Deposit Received	610,711,212	571,191,510
Total Cash generated from Operations (A)	8,266,779,627	7,481,618,996
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	2,455,018,552	2,123,517,390
Subsidies & Transfer Payments	3,759,333	527,700,606
Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure	126,880,229	-
Expenditure incurred on behalf of Other Heads	4,853,041,210	4,060,191,337
Imprest Settlement to Treasury	19,671,376	45,420,182
Advance Payments	104,789,696	104,229,656
Deposit Payments	603,284,462	550,550,739
Treasury Advance malesiyan & singapore pension	340,891	334,331
Total Cash disbursed for Operations (B)	8,166,785,749	7,411,944,241
NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A) - (B)	99,993,878	69,674,755
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	99,993,878	69,674,755
Total Cash disbursed for Investing Activities (E)	99,993,878	69,674,755
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D) - (E)	(99,993,878)	(69,674,755)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G) = (C) + (F)	(0)	0
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J) = (H) - (I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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

Date : 12/02/2026

S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

3.4 Notes to the Financial Statements

ACA - 2

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

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary 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	2,303,000,000	170,919,000	-	2,473,919,000	2,470,731,610	3,187,390
	(2) Capital	187,000,000	40,000,000	-	227,000,000	226,874,107	125,893
	Sub Total	2,490,000,000	210,919,000	-	2,700,919,000	2,697,605,717	3,313,283
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
Grand Total		2,490,000,000	210,919,000	-	2,700,919,000	2,697,605,717	3,313,283

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

Commissioner (Finance)

Date : 12/02/2026

S. K. K. K. K.

for Government Agent/ District Secretary

06 District Secretariat,

Jaffna

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Expenditure (5)	Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)	Expenditure (10)	
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	1,140,000,000	170,919,000	181,131,000	1,492,050,000	1,491,870,207						1,491,870,207
1002 - Overtime & Holiday Payments	21,000,000		11,800,000	32,800,000	32,783,407						32,783,407
1003 - Other Allowances	883,000,000		(186,600,000)	696,400,000	694,947,649						694,947,649
Total	2,044,000,000	170,919,000	6,331,000	2,221,250,000	2,219,601,263	-	-	-	-	-	2,219,601,263
Travelling Expenditure											
1101 - Domestic	14,000,000		(1,225,000)	12,775,000	12,727,041						12,727,041
Total	14,000,000	-	(1,225,000)	12,775,000	12,727,041	-	-	-	-	-	12,727,041
Supplies											
1201 - Stationery & Office Requisites	25,000,000			25,000,000	24,999,999						24,999,999
1202 - 002 Fuel - Allowance	14,000,000		(2,750,000)	11,250,000	11,170,838						11,170,838
1202 - 009 Fuel - Pool Vehicle	11,060,000		(4,860,000)	6,200,000	6,188,930						6,188,930
1202 - 010 Fuel - Other	5,500,000		(3,050,000)	2,450,000	2,439,737						2,439,737
1203 - 002 Diets & Uniforms	6,230,000		(296,000)	5,934,000	5,933,500						5,933,500
Total	61,790,000	-	(10,956,000)	50,834,000	50,733,005	-	-	-	-	-	50,733,005
Maintenance Expenditure											
1301 - Vehicles	20,500,000		1,250,000	21,750,000	21,371,799						21,371,799
1302 - Plant and Machinery	14,500,000			14,500,000	14,487,602						14,487,602
1303 - Building and Structures	25,500,000		5,850,000	31,350,000	31,349,877						31,349,877
1304 - Software Maintenance	2,300,000		(900,000)	1,400,000	1,394,621						1,394,621
Total	62,800,000	-	6,200,000	69,000,000	68,603,898	-	-	-	-	-	68,603,898
Services											
1401 - Transport	2,150,000		560,000	2,710,000	2,705,500						2,705,500
1402 - Postal & Communication	14,500,000		(870,000)	13,630,000	13,420,568						13,420,568
1403 - Electricity & Water	46,000,000		(8,300,000)	37,700,000	37,176,701						37,176,701
1404 - Rents & Local Taxes	700,000		(302,000)	398,000	397,836						397,836
1405 - Cleaning Janitorial Services	21,260,000		515,000	21,775,000	21,751,749						21,751,749
1407 - Security Services	15,000,000		12,590,000	27,590,000	27,540,306						27,540,306
1409 - 138 - Machinery and Office Equipment Service Agreements	6,000,000		(3,300,000)	2,700,000	2,624,399						2,624,399
1409 - 139 - Vehicle Insurance	2,100,000		(825,000)	1,275,000	1,272,208						1,272,208
1409 - 140 - Miscellaneous Services	8,500,000			8,500,000	8,417,804						8,417,804
Total	116,210,000	-	68,000	116,278,000	115,307,070	-	-	-	-	-	115,307,070

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Expenditure by Programme

ACA - 2(i)

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025 (11)=(5)+(10)
	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Expenditure (5)	Annual Budgetary Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)	Expenditure (10)	
Transfers											
1506 - Property Loan Interest to Public Servants	4,200,000		(418,000)	3,782,000	3,759,333						3,759,333
Total	4,200,000	-	(418,000)	3,782,000	3,759,333	-	-	-	-	-	3,759,333
Grand Total	2,303,000,000	170,919,000	-	2,473,919,000	2,470,731,610	-	-	-	-	-	2,470,731,610
Capital Expenditure											
Rehabilitation & Improvements of Capital Assets											
2001 - 048 Building & Structures - District	25,000,000			25,000,000	25,000,000						25,000,000
2001 - 049 Building & Structures - Division	31,500,000			31,500,000	31,500,000						31,500,000
2001 - 050 Building & Structures - Nilasewana	2,500,000			2,500,000	2,500,000						2,500,000
2002 - Plant, Machinery & Equipment	15,000,000			15,000,000	14,996,586						14,996,586
2003 - Vehicles	10,000,000			10,000,000	9,898,227						9,898,227
Total	84,000,000	-	-	84,000,000	83,894,813	-	-	-	-	-	83,894,813
Acquisition of Capital Assets											
2102 - Furniture & Office Equipment	30,000,000			30,000,000	29,997,813						29,997,813
2103 - Plant, Machinery & Equipment	70,000,000			70,000,000	69,996,065						69,996,065
Total	100,000,000	-	-	100,000,000	99,993,878	-	-	-	-	-	99,993,878
Capacity Building											
2401 - Staff Training	3,000,000			3,000,000	2,999,940						2,999,940
Total	3,000,000	-	-	3,000,000	2,999,940	-	-	-	-	-	2,999,940
Other Capital Expenditure											
2509 - District Development Program		40,000,000		40,000,000	39,985,476						39,985,476
Total	-	40,000,000	-	40,000,000	39,985,476	-	-	-	-	-	39,985,476
Grand Total	187,000,000	40,000,000	-	227,000,000	226,874,107	-	-	-	-	-	226,874,107
Total Recurrent & Capital Expenditure	2,490,000,000	210,919,000	-	2,700,919,000	2,697,605,717	-	-	-	-	-	2,697,605,717

* Format should be amended including only he relevant votes.

Chief Financial Officer / Chief Accountant/Director (Finance)
Commissioner (Finance)
Date : 12/08/2026
S. Kripakaran
Chief Accountant
for Government Agent/ District Secretary
District Secretariat,
Jaffna

08

Statement of Expenditure for the period ended 31st December 2025

ACA-2(ii)

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Rs.

Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetary 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												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS												
Personal Emoluments												
1001 Salaries & Wages	5	11	1,140,000,000	170,919,000	181,131,000	1,492,050,000	1,491,870,207	1,491,870,207	179,793	0.01%	Less than 5 %	
1002 Overtime & Holiday Payments		11	21,000,000		11,800,000	32,800,000	32,783,407	32,783,407	16,593	0.05%	Less than 5 %	
1003 Other Allowances		11	883,000,000		(186,600,000)	696,400,000	682,993,924	11,953,725	694,947,649	1,452,351	0.21%	Less than 5 %
Total			2,044,000,000	170,919,000	6,331,000	2,221,250,000	2,207,647,538	11,953,725	2,219,601,263	1,648,737		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES												
Travelling Expenditure												
1101 Domestic	6	11	14,000,000		(1,225,000)	12,775,000	12,727,041		12,727,041	47,959	0.38%	Less than 5 %
Total (a)				14,000,000	-	(1,225,000)	12,775,000	12,727,041	-	12,727,041	47,959	
Supplies												
1201 Stationery & Office Requisites	11	11	25,000,000			25,000,000	24,999,999		24,999,999	1	0.00%	Less than 5 %
1202 - 002 Fuel - Allowance		11	14,000,000		(2,750,000)	11,250,000	11,170,838		11,170,838	79,162	0.70%	Less than 5 %
1202 - 009 Fuel - Pool Vehicle		11	11,060,000		(4,860,000)	6,200,000	6,188,930		6,188,930	11,070	0.18%	Less than 5 %
1202 - 010 Fuel - Other		11	5,500,000		(3,050,000)	2,450,000	2,439,737		2,439,737	10,263	0.42%	Less than 5 %
1203 - 002 Diets & Uniforms		11	6,230,000		(296,000)	5,934,000	5,933,500		5,933,500	500	0.01%	Less than 5 %
Total (b)			61,790,000	-	(10,956,000)	50,834,000	50,733,005	-	50,733,005	100,995		
Maintenance Expenditure												
1301 Vehicles	11	11	20,500,000		1,250,000	21,750,000	21,371,799		21,371,799	378,201	1.74%	Less than 5 %
1302 Plant and machinery		11	14,500,000			14,500,000	14,487,602		14,487,602	12,398	0.09%	Less than 5 %
1303 Building and Structures		11	25,500,000		5,850,000	31,350,000	31,349,877		31,349,877	123	0.00%	Less than 5 %
1304 Software Maintenance		11	2,300,000		(900,000)	1,400,000	1,394,621		1,394,621	5,379	0.38%	Less than 5 %
Total (c)			62,800,000	-	6,200,000	69,000,000	68,603,898	-	68,603,898	396,102		

09

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Expenditure for the period ended 31st December 2025												ACA-2(ii)	
Expenditure Head No : 264													
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna													
Expenditure Code	Note	Finance Code	Provisions				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			Rs.
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision				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	2,150,000		560,000	2,710,000	2,705,500		2,705,500	4,500	0.17%	Less than 5 %	
1402 Postal & Communication		11	14,500,000		(870,000)	13,630,000	13,420,568		13,420,568	209,432	1.54%	Less than 5 %	
1403 Electricity & Water		11	46,000,000		(8,300,000)	37,700,000	37,176,701		37,176,701	523,299	1.39%	Less than 5 %	
1404 Rents & Local Taxes		11	700,000		(302,000)	398,000	397,836		397,836	164	0.04%	Less than 5 %	
1405 Cleaning and Janitorial Services		11	21,260,000		515,000	21,775,000	21,751,749		21,751,749	23,251	0.11%	Less than 5 %	
1407 Security Services		11	15,000,000		12,590,000	27,590,000	27,540,306		27,540,306	49,694	0.18%	Less than 5 %	
1409 - 138 - Machinery and Office Equipment Service Agreements			6,000,000		(3,300,000)	2,700,000	2,624,399		2,624,399	75,601	2.80%	Less than 5 %	
1409 - 139 - Vehicle Insurance		11	2,100,000		(825,000)	1,275,000	1,272,208		1,272,208	2,792	0.22%	Less than 5 %	
1409 - 140 - Miscellaneous Services Expenditure		11	8,500,000			8,500,000	8,417,804		8,417,804	82,196	0.97%	Less than 5 %	
Total (d)			116,210,000		68,000	116,278,000	115,307,070		115,307,070	970,930			
Total Expenditure on Other Goods & Services (a+b+c+d)			254,800,000		(5,913,000)	248,887,000	247,371,014		247,371,014	1,515,986			
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES													
7 Transfers													
1506 Property Loan Interest to Public Servants		11	4,200,000		(418,000)	3,782,000	3,759,333		3,759,333	22,667	0.60%	Less than 5 %	
Total			4,200,000		(418,000)	3,782,000	3,759,333		3,759,333	22,667			
Programme (1)													
Grand Total (Notes 5 to 7) Total Recurrent Expenditure			2,303,000,000	170,919,000		2,473,919,000	2,458,777,885	11,953,725	2,470,731,610	3,187,390			
Capital Expenditure													
Programme (1)													

10

10

Statement of Expenditure for the period ended 31st December 2025

ACA-2(ii)

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Rs.

Expenditure Code	Note	Finance Code	Provisions			Total Net Provision	Expenditure		Total Expenditure	Net Effect		
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers		Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)		Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets												
2001 - 048 Building & Structures - District	10	11	25,000,000			25,000,000	25,000,000		25,000,000	-	0.00%	-
2001 - 049 Building & Structures - Division		11	31,500,000			31,500,000	31,500,000		31,500,000	-	0.00%	-
2001 - 050 Building & Structures - Nilawana		11	2,500,000			2,500,000	2,500,000		2,500,000	-	0.00%	-
2002 Plant, Machinery & Equipment		11	15,000,000			15,000,000	14,996,586		14,996,586	3,414	0.02%	Less than 5 %
2003 Vehicles		11	10,000,000			10,000,000	9,898,227		9,898,227	101,773	1.02%	Less than 5 %
Total (a)			84,000,000	-	-	84,000,000	83,894,813	-	83,894,813	105,187		
Acquisition of Capital Assets												
2102 Furniture & Office Equipment		11	30,000,000			30,000,000	29,997,813		29,997,813	2,187	0.01%	Less than 5 %
2103 Plant, Machinery & Equipment		11	70,000,000			70,000,000	69,996,065		69,996,065	3,935	0.01%	Less than 5 %
Total (b)			100,000,000	-	-	100,000,000	99,993,878	-	99,993,878	6,122		
Capacity Building												
2401 Staff Training		11	3,000,000			3,000,000	2,999,940		2,999,940	60	0.00%	Less than 5 %
Total (c)			3,000,000	-	-	3,000,000	2,999,940	-	2,999,940	60		
Other Capital Expenditure												
2509 - District Development Program		11		40,000,000		40,000,000	39,985,476		39,985,476	14,524	0.04%	Less than 5 %
Total (d)			-	40,000,000	-	40,000,000	39,985,476	-	39,985,476	14,524		
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d)			187,000,000	40,000,000	-	227,000,000	226,874,107	-	226,874,107	125,893		
Grand Total (Notes 5 to 15) - Total Expenditure			2,490,000,000	210,919,000	-	2,700,919,000	2,685,651,992	11,953,725	2,697,605,717	3,313,283		

* Format should be amended including only he relevant votes.

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

Date: 12/09/2026

S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

11

* Format should be amended including only he relevant votes.

Chief Financial Officer / Chief Accountant/Director (Finance)
Commissioner (Finance)
Date: 12/02/2026
S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

11

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Expenditure for the period ended 31st December 2025													ACA-2(ii)
Expenditure Head No : 264													
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna													
													Rs.
Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect			Reasons for the Variance
			Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	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)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)* 100		
Recurrent Expenditure													
Programme (1)													
Prog./Proj./Sub proj./Object code/Item (1)													
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS													
Personal Emoluments													
1001 Salaries & Wages	5	11	340,000,000	87,866,000	43,684,000	471,550,000	471,392,103	471,392,103	157,897	0.03%	Less than 5 %		
1002 Overtime & Holiday Payments		11	6,000,000		2,800,000	8,800,000	8,785,681	8,785,681	14,319	0.16%	Less than 5 %		
1003 Other Allowances		11	253,000,000		(43,300,000)	209,700,000	207,611,583	1,965,250	209,576,833	123,167	0.06%	Less than 5 %	
Total			599,000,000	87,866,000	3,184,000	690,050,000	687,789,366	1,965,250	689,754,616	295,384			
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES													
Travelling Expenditure													
1101 Domestic	6	11	3,000,000		(250,000)	2,750,000	2,724,804		2,724,804	25,196	0.92%	Less than 5 %	
Total (a)			3,000,000	-	(250,000)	2,750,000	2,724,804	-	2,724,804	25,196			
Supplies													
1201 Stationery & Office Requisites	11	11	6,000,000			6,000,000	6,000,000		6,000,000	-	0.00%	Less than 5 %	
1202 - 002 Fuel - Allowance		11	5,000,000		(1,250,000)	3,750,000	3,697,754		3,697,754	52,246	1.39%	Less than 5 %	
1202 - 009 Fuel - Pool Vehicle		11	4,600,000		(2,110,000)	2,490,000	2,490,000		2,490,000	-	0.00%	Less than 5 %	
1202 - 010 Fuel - Other	11	11	1,000,000		250,000	1,250,000	1,250,000		1,250,000	-	0.00%	Less than 5 %	
1203 - 002 Diets & Uniforms		11	140,000		(16,000)	124,000	124,000		124,000	-	0.00%	Less than 5 %	
Total (b)			16,740,000	-	(3,126,000)	13,614,000	13,561,754	-	13,561,754	52,246			
Maintenance Expenditure													
1301 Vehicles	11	11	9,000,000		-	9,000,000	8,967,218		8,967,218	32,782	0.36%	Less than 5 %	
1302 Plant and machinery		11	3,000,000			3,000,000	2,999,740		2,999,740	260	0.01%	Less than 5 %	
1303 Building and Structures		11	11,500,000		350,000	11,850,000	11,850,000		11,850,000	-	0.00%	Less than 5 %	
1304 Software Maintenance	11	11	1,000,000		90,000	1,090,000	1,088,478		1,088,478	1,522	0.14%	Less than 5 %	
Total (c)			24,500,000	-	440,000	24,940,000	24,905,436	-	24,905,436	34,564			
12													

Statement of Expenditure for the period ended 31st December 2025													ACA-2(ii)
Expenditure Head No : 264													
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna													
Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect			Rs.
			Annual Budgetary 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		
Services													
1401 Transport	11	11	2,000,000		660,000	2,660,000	2,655,500		2,655,500	4,500	0.17%	Less than 5 %	
1402 Postal & Communication		11	2,500,000		330,000	2,830,000	2,829,700		2,829,700	300	0.01%	Less than 5 %	
1403 Electricity & Water		11	16,000,000		(1,300,000)	14,700,000	14,685,193		14,685,193	14,807	0.10%	Less than 5 %	
1404 Rents & Local Taxes	11	11	300,000		(97,000)	203,000	202,871		202,871	129	0.06%	Less than 5 %	
1405 Cleaning and Janitorial Services		11	8,260,000		1,015,000	9,275,000	9,275,000		9,275,000	-	0.00%	Less than 5 %	
1407 Security Services		11	5,000,000		1,305,000	6,305,000	6,280,025		6,280,025	24,975	0.40%	Less than 5 %	
1409 - 138 - Machinery and Office Equipment	11	11	3,000,000		(2,000,000)	1,000,000	999,026		999,026	974	0.10%	Less than 5 %	
1409 - 139 - Vehicle Insurance		11	1,000,000		(93,000)	907,000	904,762		904,762	2,238	0.25%	Less than 5 %	
1409 - 140 - Miscellaneous Services Expenditure		11	4,500,000			4,500,000	4,499,992		4,499,992	8	0.00%	Less than 5 %	
Total (d)			42,560,000	-	(180,000)	42,380,000	42,332,070	-	42,332,070	47,930			
Total Expenditure on Other Goods & Services (a+b+c+d)			86,800,000	-	(3,116,000)	83,684,000	83,524,063	-	83,524,063	159,937			
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES													
Transfers													
1506 Property Loan Interest to Public Servants	11	11	1,200,000		(68,000)	1,132,000	1,131,811		1,131,811	189	0.02%	Less than 5 %	
Total			1,200,000	-	(68,000)	1,132,000	1,131,811	-	1,131,811	189			
Grand Total (Notes 5 to 7) Total Recurrent Expenditure			687,000,000	87,866,000	-	774,866,000	772,445,240	1,965,250	774,410,490	455,510			
Capital Expenditure													
Programme (1)													

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Expenditure for the period ended 31st December 2025												ACA-2(ii)
Expenditure Head No : 264												
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna												
Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetary 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	
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets												
2001 - 048 Building & Structures - District	10	11	25,000,000			25,000,000	25,000,000		25,000,000	-	0.00%	-
2001 - 049 Building & Structures - Division		11	31,500,000			31,500,000	31,500,000		31,500,000	-	0.00%	-
2001 - 050 Building & Structures - Nilasewana		11	2,500,000			2,500,000	2,500,000		2,500,000	-	0.00%	-
2002 Plant, Machinery & Equipment		11	15,000,000			15,000,000	14,996,586		14,996,586	3,414	0.02%	Less than 5 %
2003 Vehicles		11	10,000,000			10,000,000	9,898,227		9,898,227	101,773	1.02%	Less than 5 %
Total (a)			84,000,000	-	-	84,000,000	83,894,813	-	83,894,813	105,187		
Acquisition of Capital Assets												
2102 Furniture & Office Equipment		11	30,000,000			30,000,000	29,997,813		29,997,813	2,187	0.01%	Less than 5 %
2103 Plant, Machinery & Equipment		11	70,000,000			70,000,000	69,996,065		69,996,065	3,935	0.01%	Less than 5 %
Total (b)			100,000,000	-	-	100,000,000	99,993,878	-	99,993,878	6,122		
Capacity Building												
2401 Staff Training		11	1,000,000			1,000,000	1,000,000		1,000,000	-	0.00%	Less than 5 %
Total (c)			1,000,000	-	-	1,000,000	1,000,000	-	1,000,000	-		
Other Capital Expenditure												
2509 - District Development Program		11		40,000,000		40,000,000	39,985,476		39,985,476	14,524	0.04%	Less than 5 %
Total (d)			-	40,000,000	-	40,000,000	39,985,476	-	39,985,476	14,524		
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d)			185,000,000	40,000,000	-	225,000,000	224,874,167	-	224,874,167	125,833		
Grand Total (Notes 5 to 15) - Total Expenditure			872,000,000	127,866,000	-	999,866,000	997,319,407	1,965,250	999,284,657	581,343		

* Format should be amended including only he relevant votes.

14

S. Kirupakaran
Chief Financial Officer / Chief Accountant / Director (Finance)
Commissioner (Finance)
Date : 12/02/2026
For Government Agent/ District Secretary
District Secretariat,
Jaffna

Statement of Expenditure for the period ended 31st December 2025												ACA-2(ii)
Expenditure Head No : 264												
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna												
Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetary 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												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item (2)												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS												
Personal Emoluments												
1001 Salaries & Wages	5	11	800,000,000	83,053,000	137,447,000	1,020,500,000	1,020,478,104		1,020,478,104	21,896	0.00%	Less than 5 %
1002 Overtime & Holiday Payments		11	15,000,000		9,000,000	24,000,000	23,997,726		23,997,726	2,274	0.01%	Less than 5 %
1003 Other Allowances		11	630,000,000		(143,300,000)	486,700,000	475,382,341	9,988,475	485,370,816	1,329,184	0.27%	Less than 5 %
Total			1,445,000,000	83,053,000	3,147,000	1,531,200,000	1,519,858,172	9,988,475	1,529,846,647	1,353,353		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES												
Travelling Expenditure												
1101 Domestic	6	11	11,000,000		(975,000)	10,025,000	10,002,237		10,002,237	22,763	0.23%	Less than 5 %
Total (a)			11,000,000	-	(975,000)	10,025,000	10,002,237	-	10,002,237	22,763		
Supplies												
1201 Stationery & Office Requisites		11	19,000,000			19,000,000	18,999,999		18,999,999	1	0.00%	Less than 5 %
1202 - 002 Fuel - Allowance		11	9,000,000		(1,500,000)	7,500,000	7,473,085		7,473,085	26,916	0.36%	Less than 5 %
1202 - 009 Fuel - Pool Vehicle		11	6,460,000		(2,750,000)	3,710,000	3,698,930		3,698,930	11,070	0.30%	Less than 5 %
1202 - 010 Fuel - Other		11	4,500,000		(3,300,000)	1,200,000	1,189,737		1,189,737	10,263	0.86%	Less than 5 %
1203 - 002 Diets & Uniforms		11	6,090,000		(280,000)	5,810,000	5,809,500		5,809,500	500	0.01%	Less than 5 %
Total (b)			45,050,000	-	(7,830,000)	37,220,000	37,171,251	-	37,171,251	48,749		
Maintenance Expenditure												
1301 Vehicles		11	11,500,000		1,250,000	12,750,000	12,404,580		12,404,580	345,420	2.71%	Less than 5 %
1302 Plant and machinery		11	11,500,000			11,500,000	11,487,862		11,487,862	12,138	0.11%	Less than 5 %
1303 Building and Structures		11	14,000,000		5,500,000	19,500,000	19,499,877		19,499,877	123	0.00%	Less than 5 %
1304 Software Maintenance		11	1,300,000		(990,000)	310,000	306,143		306,143	3,857	1.24%	Less than 5 %
Total (c)			38,300,000	-	5,760,000	44,060,000	43,698,462	-	43,698,462	361,538		

15

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Expenditure for the period ended 31st December 2025

ACA-2(ii)

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetary 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	
Services												
1401 Transport		11	150,000		(100,000)	50,000	50,000		50,000	-	0.00%	Less than 5 %
1402 Postal & Communication		11	12,000,000		(1,200,000)	10,800,000	10,590,868		10,590,868	209,132	1.94%	Less than 5 %
1403 Electricity & Water		11	30,000,000		(7,000,000)	23,000,000	22,491,508		22,491,508	508,492	2.21%	Less than 5 %
1404 Rents & Local Taxes		11	400,000		(205,000)	195,000	194,965		194,965	35	0.02%	Less than 5 %
1405 Cleaning and Janitorial Services		11	13,000,000		(500,000)	12,500,000	12,476,749		12,476,749	23,251	0.19%	Less than 5 %
1407 Security Services		11	10,000,000		11,285,000	21,285,000	21,260,281		21,260,281	24,719	0.12%	Less than 5 %
1409 - 138 - Machinery and Office Equipment Service Agreements		11	3,000,000		(1,300,000)	1,700,000	1,625,373		1,625,373	74,627	4.39%	Less than 5 %
1409 - 139 - Vehicle Insurance		11	1,100,000		(732,000)	368,000	367,445		367,445	555	0.15%	Less than 5 %
1409 - 140 - Miscellaneous Services Expenditure		11	4,000,000			4,000,000	3,917,811		3,917,811	82,189	2.05%	Less than 5 %
Total (d)			73,650,000	-	248,000	73,898,000	72,975,000	-	72,975,000	923,000		
Total Expenditure on Other Goods & Services (a+b+c+d)			168,000,000	-	(2,797,000)	165,203,000	163,846,951	-	163,846,951	1,356,049		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES												
Transfers												
1506 Property Loan Interest to Public Servants		11	3,000,000		(350,000)	2,650,000	2,627,522		2,627,522	22,478	0.85%	Less than 5 %
Total			3,000,000	-	(350,000)	2,650,000	2,627,522	-	2,627,522	22,478		
Programme (1)												
Grand Total (Notes 5 to 7) Total Recurrent Expenditure			1,616,000,000	83,053,000	-	1,699,053,000	1,686,332,644	9,988,475	1,696,321,119	2,731,881		
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												

16

Statement of Expenditure for the period ended 31st December 2025

ACA-2(ii)

Expenditure Head No : 264

Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetary 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	
Capacity Building												
2401 Staff Training		11	2,000,000			2,000,000	1,999,940		1,999,940	60	0.00%	Less than 5 %
Total			2,000,000	-	-	2,000,000	1,999,940	-	1,999,940	60		
Programme (1)												
Total Expenditure on Public Investments			2,000,000	-	-	2,000,000	1,999,940	-	1,999,940	60		
Grand Total (Notes 5 to 15) - Total Expenditure			1,618,000,000	83,053,000	-	1,701,053,000	1,688,332,584	9,988,475	1,698,321,059	2,731,941		

* Format should be amended including only he relevant votes.

Chief Financial Officer/Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/02/2026

S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

17

Annual Performance and Accounts Report - 2025

Jaffna District

Statement of Imprest Account for the year 2025

ACA-3

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No. : 264

Imprest Account No.	Imprest Balance as at 1st			Imprest Received			Imprest Settlement			Imprest Balance as at 31st			Imprest Balance as at 31st December 2025 as per Entity Books	Imprest Balance as at 31st December 2025 as per Treasury Books
	1			2			3			4			*5	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)	
7041928				7,342,810,000	672,588,970	8,015,398,970	7,995,727,593	19,671,376	8,015,398,970	-	-	-	-	

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 settling the balances.

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/02/2026

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

S.Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

28

Statement of Deposit Accounts as at 31st December 2025

ACA -4

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No : 264

Name of Deposit Accounts	Deposit Number	Balance as at 1st January 2025	Credited during the year	Debited during the year	Balance as at 31st December 2025	Balance as per Treasury Book as at 31st December 2025
Security Deposits	6000-0-0-001-0-067-0	95,000	-	95,000	-	-
Deposits Temporary Retained Payable to Third Parties	6000-0-0-013-0-059-0	2,709,540	269,337,535	269,549,725	2,497,350	2,497,350
Revenue Transfer to Provincial Councils	6000-0-0-014-0-006-0	200	58,944,612	50,018,929	8,925,883	8,925,883
Retention Money for Construction	6000-0-0-016-0-041-0	39,081,816	31,449,612	36,522,504	34,008,923	34,008,923
Compensation	6000-0-0-017-0-012-0	6,518,342	2,323,600	2,087,975	6,753,967	6,753,967
Temporary Retention for Statutory Payments	6000-0-0-018-0-053-0	4,175	17,523,433	17,510,188	17,419	17,419
Grant (Domestic) - Corporative Social Responsibility	6000-0-0-019-0-008-0	-	37,974,203	37,974,203	-	-
Funds Received for Reimburement of Expenditure	6000-0-0-020-0-002-0	22,479,783	193,158,219	189,525,938	26,112,065	26,112,065
		70,888,856	610,711,212	603,284,462	78,315,607	78,315,607

* Format should be amended including only the relevant Deposit numbers

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/02/2026

S.Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

29

Annual Performance and Accounts Report - 2025

Jaffna District

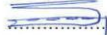
ACA- 5

Statement of Advance Accounts as at 31st December 2025

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No : 264

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2025 (1)	Maximum Limits of Expenditure Rs.....		Minimum Limits of Receipts Rs.....		Maximum Limits of Debit Balance Rs..... 4=(1)+(2)-(3)	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)				
			In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	264011	243,974,676	100,000,000		91,796,428		248,927,634		248,927,634
	264012			3,398,541		6,649,156			
(2) Other Advances									
(3) Miscellaneous Advances									


 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 12/02/2026

 S.Kirupakaran
 Chief Accountant
 For Government Agent/ District Secretary
 District Secretariat,
 Jaffna

30

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ACA - 6



Non Financial Asset Acct Summary for the Month of December 2025

To
District Secretariat/Kachcheri - Jaffna (264)

From
Director General, ,
Department of State Accounts, ,
General Treasury, Colombo1.

Printed By : amalan

New Table No : SA-80

Old Table No : BTBL 72A

Report Date : 2/4/2026 8:54:39 AM



Head	Code	Opn Bal	Upto Last Month	Current DR	Current CR	Clsn Balance
264	9151-0-0-264-0-0-0	1,492,159,016.24	46,946,173.01	0.00	0.00	1,539,105,189.25
264	9152-0-0-264-0-0-0	759,492,258.06	58,894,034.30	68,925,846.12	1,402,791.51	885,909,346.97
264	9153-0-0-264-0-0-0	438,710,000.00	18,000,000.00	0.00	0.00	456,710,000.00
264	9160-0-0-264-0-0-0	0.00	0.00	0.00	0.00	0.00

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 Planning and Economic Development

ACA-7

Statement of Imprest Adjustment

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	4,853,041,210	
Debits made to Advance "B" Account on behalf of Other Entities	1,906,000	
Credits made to Advance "B" Account by Other Entities	6,649,156	
Treasury Advance Malaysian & Singapore Pension	340,891	4,861,937,257
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	217,271,590	
Expenditure incurred by Other Entities on behalf of Reporting Entity	11,953,725	
Credits made to Advance "B" Account on behalf of Other Entities	4,190,397	
Debits made to Advance "B" Account by Other Entities	514,845	233,930,557
Imprest Adjustment Balance as at 31st December 2025		4,628,006,700

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

35

Annexure-(i)

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

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No : 264

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

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

<u>Classification of the cases by nature of Losses.</u>	No. of Cases	Value (Rs.)
1		
2	Nil	
3		
Total		

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

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

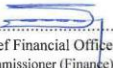
<u>Classification of the cases by Nature of Losses</u>	No. of Cases	Value (Rs.)
1		
2	Nil	
3		
Total		

Age Analysis per (ii)

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

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

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


 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 27/02/2026
 S. Kirupakaran
 Chief Accountant
 for Government Agent/ District Secretary
 District Secretariat,
 Jaffna

36

Annual Performance and Accounts Report - 2025

Jaffna District

Annexure-(ii)

Statement of Write off from books

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No : 264

1	Statement of losses and waivers under F.R. 109 during the year	No. of Cases	Value (Rs.)
	Value		
(i)	Below Rs. 25,000.00	Nil	
(ii)	Over Rs. 25,000.01		
	Total		

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	Nil					
2						
3						
4						
5						
6						
Total						

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

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/03/2026
S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

37

Annexure (iv)

Statement of Liabilities - (i)

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

Name of Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No. : 264

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department Department of Postal	Postal Payment	1	01	1402	11	29,740	29,740	29,740
Total								29,740
2. State Corporations/Statutory Boards Srilanka telecom PLC, Jaffna Srilanka telecom PLC, Jaffna Srilankan Electricity Board	Telephone bill payment Telephone bill payment Electricity Payment	1 1 1	02 01 02	1402 1402 1403	11 11 11	53,718 123,153 27,127	53,718 123,153 27,127	53,718 123,153 27,127
Total								203,998
3. Others (Private Parties) Staff Staff Staff Staff Golden Eagle K.T (PVT) LTD Nice & Clean Janitorial service	Over time payment Over time payment Travelling claim Travelling claim Cleaning Service Cleaning Service	1 1 1 1 1 1	01 02 02 01 02 02	1002 1002 1101 1101 1405 1405	11 11 11 11 11 11	756,000 109,090 26,412 26,772 9,119 14,815	756,000 109,090 26,412 26,772 9,119 14,815	756,000 109,090 26,412 26,772 9,119 14,815
Total								942,208
Grand Total								1,175,946

Chief Financial Officer/Chief Accountant/Director(Finance)/
Commissioner(Finance)
Date : 12/03/2026
S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

40

Annual Performance and Accounts Report - 2025

Jaffna District

Annexure-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No : 264

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

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/02/2026
S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

41

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

Ministry / Department / District Secretariat : District Secretariat Jaffna
Expenditure Head No. : 264

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 - Taprobane	7041928	36,655,929.91	0.00		Dec-25
2	Bank Of Ceylon-Jaffna	7041946	340,295,227.39	0.00		Dec-25
3	Bank Of Ceylon-Velanai	7041929	73,901,404.77	0.00		Dec-25
4	Bank Of Ceylon-Velanai	7041940	95,126,580.49	0.00		Dec-25
5	Bank Of Ceylon-Kayts	7041930	75,149,733.85	0.00		Dec-25
6	Bank Of Ceylon-Karainagar	7041933	58,109,092.88	0.00		Dec-25
7	Bank Of Ceylon-Jaffna	7041943	48,665,533.73	0.00		Dec-25
8	People Bank-Thirunelvely	162-1-001-29026849	30,171,815.86	0.00		Dec-25
9	People Bank-Chankanai	108-1-001-29026843	57,065,720.22	0.00		Dec-25
10	People Bank-Chankanai	108-1-001-7-9026831	66,790,177.04	0.00		Dec-25
11	People Bank-Chunnakam	109-1-001-09026834	33,468,108.13	0.00		Dec-25
12	People Bank-Chunnakam	109-1-001-49026846	111,690,541.03	0.00		Dec-25
13	People Bank-Jaffna	030-1-001-19026840	60,812,756.59	0.00		Dec-25
14	Bank Of Ceylon-Chavakachcheri	7041931	118,049,982.20	0.00		Dec-25
15	Bank Of Ceylon-Nelliyady	7041937	10,752,123.06	0.00		Dec-25
16	Bank Of Ceylon-Point Pedro	7041934	24,441,345.85	0.00		Dec-25
17	Bank Of Ceylon-Maruthankeny	7041935	11,551,479.70	0.00		Dec-25

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

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 12/02/2026
S. Kirupakaran
Chief Accountant
For Government Agent/ District Secretary
District Secretariat,
Jaffna

42

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	2024	2025		
		Actual	Estimate	Revised Estimate	Actual
10.03.07.02	Registration fees relevant to the Department of Registrar General	45,796,670.00	-	-	47,502,240.00
10.03.07.03	Private Timber Transport	286,114.00	-	-	346,035.00
10.03.07.04	Tax sale of Motor Vehicle	-	-	-	-
10.03.07.05	License fees relevant to the Ministry of Public Security	10,600.00	7,500.00	10,000.00	11,360.00
10.03.07.99	Others	1,225,128.50	1,500,000.00	600,000.00	669,076.25
20.02.01.01	Rent on Government Building and Housing	790,356.61	642,000.00	600,000.00	648,560.00
20.02.01.99	Rent-Other Rental Interest -Other	459,500.00	200,000.00	200,000.00	234,000.00
20.02.02.99	Others	9,932,766.36	10,500,000.00	10,500,000.00	10,536,388.42
20.03.02.03	Fees on passports visas and dual citizenship	12,497,820.00	-	-	12,301,910.00
20.03.02.13	Examination and other fees	7,450.00	-	-	27,000.00
20.03.02.14	Fees under the Motor traffic act	4,647,090.00	-	-	5,621,620.00
20.03.02.99	Sundries	419,185.50	400,000.00	25,000.00	39,630.00
20.03.99.00	Other Receipts	8,406,984.56	8,500,000.00	6,000,000.00	5,698,541.54
20.04.01.00	Social Security Contribution-Central Government	91,330,902.41	-	-	131,414,082.80
20.06.02.01	Sales of Capital Assets- Vehicles	-	50,000.00	500,000.00	928,150.00
20.06.02.02	Sales of Capital Assets- Other	1,827,035.00	1,000,000.00	1,300,000.00	1,293,996.00
Total		177,637,602.94	22,799,500.00	19,735,000.00	217,272,590.01

3.6 Performance of the Utilization of Allocation

ACA - 2

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

Expenditure Head No : 264
Ministry / Department / District Secretariat / Provincial Council : District Secretariat Jaffna

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary 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	2,303,000,000	170,919,000	-	2,473,919,000	2,470,731,610	3,187,390
	(2) Capital	187,000,000	40,000,000	-	227,000,000	226,874,107	125,893
	Sub Total	2,490,000,000	210,919,000	-	2,700,919,000	2,697,605,717	3,313,283
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
Grand Total		2,490,000,000	210,919,000	-	2,700,919,000	2,697,605,717	3,313,283

Rs.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date: 12/05/2026
S. H. Jayasinghe
Chief Accountant
or Government Agent/ District Secretary
06 District Secretariat,
Jaffna

3.7 In terms of F.R.208 grant of allocations for Expenditure to this District Secretariat as an agent of the Other Ministries

Ministry / Department	Recurrent		Capital		Total	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
Presidential Secretariat	-	-	7,541,700.00	6,317,718.39	7,541,700.00	6,317,718.39
Election Commission	29,051,128.40	28,444,680.40	-	-	29,051,128.40	28,444,680.40
Ministry of Buddhasana, Religious and Cultural Affairs	36,030.27	29,510.27	1,486,944.00	1,478,487.55	1,522,974.27	1,507,997.82
Ministry of Finance, Planning and Economic Development	1,416,953,020.00	1,415,634,833.87	71,754,248.00	71,754,248.00	1,488,707,268.00	1,487,389,081.87
Ministry of Defense	398,225,128.04	396,767,857.76	439,021,040.69	349,118,623.40	837,246,168.73	745,886,481.16
Ministry of Justice and National Integration	29,477,144.00	22,165,459.63	8,801,858.25	8,790,704.98	38,279,002.25	30,956,164.61
Ministry of Health and Mass Media	12,389,244.00	11,111,630.31	1,024,927.50	1,009,977.50	13,414,171.50	12,121,607.81

Annual Performance and Accounts Report - 2025

Jaffna District

Ministry of Foreign Affairs, Foreign Employment and Tourism	1,256,000.00	1,183,062.08	246,602.90	243,947.31	1,502,602.90	1,427,009.39
Ministry of Trade, Commerce, Food Security and Co-Operative Development	2,510,508.67	2,510,508.67	1,575,000.00	1,549,447.75	4,085,508.67	4,059,956.42
Ministry of Transport, Highways, Ports and Civil Aviation	-	-	250,000,000.00	204,221,871.63	250,000,000.00	204,221,871.63
Ministry of Agriculture, Livestock, Lands and Irrigation	55,678,200.67	53,151,318.76	81,124,303.57	80,728,222.45	136,802,504.24	133,879,541.21
Ministry of Urban Development Construction and Housing	-	-	1,262,766,001.85	1,194,932,315.80	1,262,766,001.85	1,194,932,315.80
Ministry of Rural Development, Social Security and Community Empowerment	23,638,211.58	23,200,426.10	17,697,480.00	17,629,637.69	41,335,691.58	40,830,063.79
Ministry of Education, Higher Education and Vocational Education	755,250.00	715,792.64	-	-	755,250.00	715,792.64
Ministry of Public Administration, Provincial Councils and Local Government	15,407,988.16	14,969,343.02	8,070,512.25	7,867,223.51	23,478,500.41	22,836,566.53
Ministry of Industry and Entrepreneurship Development	22,237,889.98	21,330,302.63	4,999,578.00	3,460,814.00	27,237,467.98	24,791,116.63
Ministry of Fisheries, Aquatic and Ocean Resources	-	-	30,475.00	30,475.00	30,475.00	30,475.00
Ministry of Environment	14,546,952.04	14,016,341.71	559,884.00	559,676.50	15,106,836.04	14,576,018.21

Annual Performance and Accounts Report - 2025

Jaffna District

Ministry of Women and Child Affairs	472,425,010.00	454,294,576.58	10,714,095.00	10,707,392.80	483,139,105.00	465,001,969.38
Ministry of Digital Economy	10,000,000.00	6,794,132.62	16,044,000.00	16,025,580.20	26,044,000.00	22,819,712.82
Ministry of Public Security and Parliamentary Affairs	455,025.00	408,111.10	-	-	455,025.00	408,111.10
Ministry of Youth Affairs and Sports	500,000.00	499,756.00	-	-	500,000.00	499,756.00
Ministry of Science and Technology	2,008,865.00	1,760,996.61	1,135,963.00	1,124,827.60	3,144,828.00	2,885,824.21
Department of Buddhist Affairs	121,600.00	102,670.00	-	-	121,600.00	102,670.00
Department of Muslim Religious and Cultural Affairs	5,000.00	5,000.00	400,000.00	400,000.00	405,000.00	405,000.00
Department of Christian Religious Affairs - Ministry of Buddhasasana, Religious and Cultural Affairs	104,540.00	104,540.00	-	-	104,540.00	104,540.00
Department of Cultural Affairs	3,545,132.00	3,504,303.68	-	-	3,545,132.00	3,504,303.68
Department of Government Information	146,588.00	145,666.00	4,900.00	4,900.00	151,488.00	150,566.00
Department of Social Services	30,041,183.86	29,973,492.66	388,421.00	388,007.80	30,429,604.86	30,361,500.46
Department of Probation and Child Care Services	511,200.00	494,405.56	2,185,800.00	2,185,688.00	2,697,000.00	2,680,093.56
Department of Sports Development	313,635.00	246,410.80	200,998,960.00	191,000,000.00	201,312,595.00	191,246,410.80
Department of Ayurveda	86,250.00	86,250.00	-	-	86,250.00	86,250.00
Department of Immigration & Emigration	1,905,337.28	1,875,929.42	27,935,940.60	21,849,147.65	29,841,277.88	23,725,077.07
Department for Registration Persons	25,103,916.00	24,694,592.74	-	-	25,103,916.00	24,694,592.74
Department of National Planning	-	-	56,000,000.00	55,999,698.19	56,000,000.00	55,999,698.19

Annual Performance and Accounts Report - 2025

Jaffna District

Department of Census and Statistics	2,585,794.06	2,365,265.24	33,798,270.88	32,496,608.21	36,384,064.94	34,861,873.45
Department of Pensions	4,056,840.00	3,852,772.00	-	-	4,056,840.00	3,852,772.00
Registrar Generals Department	-	-	8,338,839.84	8,317,529.13	8,338,839.84	8,317,529.13
Land Commissioner Generals Department	5,499,456.00	5,402,409.87	-	-	5,499,456.00	5,402,409.87
Department of Fisheries & Aquatic Resources	-	-	3,460,000.00	3,213,140.00	3,460,000.00	3,213,140.00
Department of Textile Industry	-	-	1,951,760.00	1,951,660.00	1,951,760.00	1,951,660.00
Department of Motor Traffic	9,059,335.99	8,965,654.39	1,631,200.00	1,631,137.58	10,690,535.99	10,596,791.97
Ministry of Justice and National Integration	1,245,000.00	1,150,219.97	-	-	1,245,000.00	1,150,219.97
Land Use Policy Planning Department	503,000.00	503,000.00	1,596,500.00	1,590,034.95	2,099,500.00	2,093,034.95
Department of Manpower and Employment	1,161,974.83	1,145,468.63	855,775.00	855,775.00	2,017,749.83	2,001,243.63
Total	2,593,547,378.83	2,553,606,691.72	2,524,140,981.33	2,299,434,518.57	5,117,688,360.16	4,853,041,210.29

3.8 Performance of the Reporting of Non – Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per Financial Position Report as at 31.12.2025
9151	Building and Structures	1,539,105,189.25	1,539,105,189.25
9152	Machinery and Equipment	885,909,346.97	885,909,346.97
9153	Land	456,710,000.00	456,710,000.00
9160	Work in Progress	0.00	0.00

3.9 Auditor General's Report

English Translation

My No: NPCG/JF/A/FA/DS/02/2025/01

27th May 2026

Accounting Officer,
District Secretariat,
Jaffna

Head 264 – Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Jaffna for the year ended on 31st day of December 2025 in terms of Section 11(1) of the National Audit Act, No. 19 of 2018

1. Financial Statements

1.1 Qualified Opinion

Head 264 – The Statement of Financial Position of the District Secretariat, Jaffna as at 31st day of December 2025 and the Financial Statements comprising the Statement of Financial Performance and Cash Flow Statement for the year ended on 31st day of December 2025 were audited under my direction in pursuance of the provisions in the 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. In terms of Section 11(1) of the National Audit Act, No. 19 of 2018, my comments and observations on the financial statements of the District Secretariat, Jaffna are found in this report. In terms of the Section 11(2) amended by the National Audit (Amendment) Act, No. 19 of 2025, the Annual Detailed Management Audit Report will be submitted to the Accounting Officer in due course. This report which should be submitted by the Auditor General in pursuance to the Section 10 of the National Audit Act, No. 19 of 2018 read in conjunction with the Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be submitted to Parliament in due course.

It is my opinion, except for the effects of the matters described in paragraph 1.6 of this report, according to the basis for the preparation of Financial Statements mentioned in number 1, the comment for the Financial Position of the District Secretariat, Jaffna as at 31st day of December 2025 and the Financial Performance and Cash Flow Statement for the year ended on that date reflect a real and fair view related to all matters.

1.2 Basis for Qualified Opinion

I performed my audit in accordance to the Sri Lanka Auditing Standards (SLAuS) except for the effects of the matters described in paragraph 1.6 of this report. My responsibilities on the financial statements are further described in the Section of Auditor's Responsibilities. I believe that I have obtained sufficient and appropriate audit evidences to provide a basis for my qualified opinion.

1.3 Emphasizing a Matter - Basis for the Preparation of Financial Statements

I would like to request to pay attention on the number 1 which describes the basis for the preparation of these financial statements. The financial statements have been prepared for the requirement of the General Treasury, District Secretariat of Jaffna and Parliament as per the Financial Regulations 150 and 151 and the *State Accounts Guideline No. 02/2025 of 17th December 2025*. Thereby, these financial statements may be not suitable for other purposes. My report holds the purpose for the District Secretariat of Jaffna, General Treasury and the Parliament. Any change will not take place in my opinion regarding this matter.

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

It is the responsibility of the Chief Accounting Officer to prepare the financial statements that give a real and fair view regarding all materials in accordance with the Financial Regulations 150 and 151 and the *State Accounts Guideline No. 02/2025 of 17th December 2025* for making decision on internal control to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In terms of the Sub-section 16(1) of the National Audit Act, No. 19 of 2018, the District Secretariat shall properly maintain the books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

In terms of Sub-section 38(1) (c) of the National Audit Act, the Chief Accounting Officer shall ensure that an effective internal control system for the financial control exists in the District Secretariat and carry out periodic reviews to monitor the effectiveness of such 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 the Auditor General's report which 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, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for my 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.
- Obtained a clarification of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Secretariat's internal control.
- Evaluated the overall presentation, 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.
- It had been included that structure and contents of the financial statements are based on transactions and events appropriate and fairly included when presenting the financial statements as a whole.

I have notified the Accounting Officer regarding the significant audit findings, deficiencies in chief internal control and other matters which were identified in my audit.

1.6 Comments on Financial Statements

1.6.1 Revenue Receipts

Interest income of Rs. 10,536,388 received from Advance Money Loan of Public Officers and the total sum of Rs. 2,222,146 earned during 17 occasions through the disposal of assets were shown under cash flows from operating activities instead of being identified as cash flows generated from investment activities in the cash flow statement.

1.6.2 Capital Expenditure

Though 52 numbers of goods costed at Rs. 548,979 were purchased by 08 Divisional Secretariats and accounted as non-financial assets, the said items had been filed under the recurrent expenditure head. Also, a total of 52 capital works carried out by 06 Divisional Secretariats under the rehabilitation and improvement expenditure item amounting the sum of Rs.2, 050,347 had been shown as non-financial assets.

1.6.3 Non-Financial Assets

- (a) Since 22 lands belonging to 05 Divisional Secretariats and valuing the total sum of Rs. 83,247,000 were not included in Cigas software, the value of non-financial assets was understated.

- (b) Since 102 assets valuing the total sum of Rs. 13,565,344 acquired through purchase by 14 Divisional Secretariats in the year of review and 49 assets constructed in the total cost of Rs. 36,260,781 were not included in the Cigas software, the value of non-financial assets was understated

1.6.4 Properties, Plants and Equipment Provision

- (a) Though the accumulated (Opening Balance Add) value of buildings shown under item number 9151 in the Treasury Printout (SA-82) Non-Financial Assets Statement was Rs. 124,071,281, its value according to the Trial Balance prepared in the form SA-100 was Rs. 125,892,990, resulting in a difference of Rs. 1,821,709 from the opening balance.
- (b) The values of the Economic Centre, which was funded through various stages by the Ministry of National Integration and Reconciliation and completed in the year 2021 in the total cost of Rs. 196,039,247 was not accounted under the building account in the statement of non-financial assets.
- (c) The action was not taken to assess the values of 02 buildings belonging to the District Secretariat and the values of 316 non-financial assets belonging to 10 Divisional Secretariats up to the end of the year of review and to display them under the assets in the financial reports.

1.6.5 Absence of Audit Evidence

- (a) Though the payments of Rs. 15,507,838 was made in the year 2024 for clearing, soil dams and removal of debris and shrubs in 94.7 hectares of land located at 05 Grama Niladhari Divisions within the Valikamam North Divisional Secretariat Division, the details regarding the completion of the said work, work completion report and bill of quantities were not submitted.
- (b) Since the payments were made by 05 Divisional Secretariats for 66 road improvement and construction works valued Rs. 267,526,869 without testing samples of materials used for the road in the bill of quantities and submitting report to the Engineer and by 06 Divisional Secretariats for 91 roads valued Rs. 333,885,250 without obtaining soil compaction reports, those payments could not be verified in the audit.
- (c) Since the reports of the Bid Evaluation Committee and Procurement Committee were not found to be complete regarding 14 procurements valued Rs. 9,119,480 by the Valikamam West Divisional Secretariat, the said expenditure could not be certified with evidence in the audit.

2. Report on Other Legal Requirements

I would like to state the following matters in terms of the Section 6(1)(d) of the National Audit Act No. 19 of 2018;

- (a) Financial Statements comply with the previous year
- (b) The under mentioned recommendations made by me in relation to the Financial Statements of the previous year were found not implemented.

Reference to the paragraph of the report of previous year	Recommendation not implemented	Reference to the paragraph of the report of current year
-----	-----	-----
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1.6.1 b (ii)	Price evaluation processes must be expedited and the correct value of the fixed assets must be shown in the financial statements.	1.6.4 (b), (c)
1.6.3d (iii)	Action must be taken against the parties concerned for making payments without relevant evidences and for not performing in terms of the Financial Regulations Nos. 137, 138, 139 and 237a(i).	1.6.5 (a)

3. Financial Review

3.1 Revenue Management

- (a) In accordance with Gazette No. 337/48 under Section 33 of the Fisheries Ordinance, the Mathagal Fishing Regulation No. 11 of 1984, the State Lands Ordinance No. 8 of 1947 and the letter No. G/NPC/AQ/Land/Lease dated 26.01.2022 of the Assistant Secretary to the Governor's Secretariat, Northern Province, though it was specified that annual lease rent should be collected for sea cucumber farms, the action was not taken by 05 Divisional Secretariats to collect the total lease rent of Rs. 7,937,832 due from 272 persons from 2021 to 2025.
- (b) In terms of Circular No. 96/05 dated 01.08.1996 of the Land Commissioner's Department, the annual lease rent collection, maintenance of reports and other procedures should be followed. However, no action was taken by 06 Divisional Secretariats since 02 to 14 years after the applications received from 77 parties for leases. Moreover, it was observed in the audit that

the total lease rent of Rs.6, 200,000 due from a Cooperative Development Society was not collected to date.

- (c) Though 20 stalls of the Economic Centre, constructed by the Ministry of National Integration and Reconciliation and alienated to the District Secretariat were given on 03-year lease basis, the lease rent collections for 18 stalls therein were not recovered to date.

3.2 Expenditure Management

As proper care was not taken to prepare estimates in an appropriate and efficient manner, out of the allocation of Rs. 999,150,000 provided for 23 expenditure items, an allocation amount of Rs. 214,186,000 ranging between 6 percent and 76 percent was transferred to 14 expenditure items under Financial Regulation 66.

3.3 Utilization of Financial Provisions Granted by Other Ministries and Departments

- (a) As per the Expenditure Report for the year 2025, as the allocation provided under 14 recurrent expenditure items of 13 Ministries and 08 Departments was not utilized as specified, total sum of Rs. 26,699,842 has been saved from those allocations in the range from 5 percent to 86 percent. As the allocation provided under 03 recurrent expenditure items by 03 Ministries was not utilized as specified, a total of Rs. 301,670 has been saved from those allocations in the range up to 100 percent.
- (b) Out of the allocations provided for capital expenditure by 08 other Ministries and 3 Departments, total sum of Rs. 223,763,425 was found saved, remaining unutilized in the range from 6 percent to 42 percent.

3.4 Non-compliance with Laws, Rules and Regulations

Reference to Laws, Rules, Regulations and Management Decisions	Non-compliances
(a) Sections 13:2 and 22:1:1 of Chapter XLVIII, Establishments Code of the Democratic Socialist Republic of Sri Lanka	Though it was specified that a Preliminary Investigation into any incident of misconduct should be completed within two months and the inquiry within six months, disciplinary inquiries regarding 39 Officers serving at the District Secretariat and Divisional Secretariats have not been completed since 02 years to 13 years.
(b) Financial Regulations of the Democratic Socialist Republic of Sri Lanka (i) Financial Regulation 94(2) (ii) Financial Regulations 137, 138, 139 and 237	As of 31st December of the year of review, less than one expenditure head of 05 Divisional Secretariats, the appropriation balances had been exceeded, resulting in a debt status of Rs. 848,497. In relation to the road development and construction programmes implemented by four Divisional Secretariats, payments amounting to Rs. 167,718,161 for 54 vouchers were made within December of the year of review without the payments and bills of quantities being verified and certified by the relevant parties.
(c) Paragraph 3.1 of Circular No. 30/2016 dated 29.12.2016 of the Ministry of Public Administration and Management	Even though a vehicle fuel consumption test should be conducted once in 12 months or after running a distance of 25,000 Kilometers, no action had been taken by the District Secretariat to conduct fuel consumption tests for the 08 vehicles which are in the usage.

3.5 Improper Transactions

- (a) Payments amounting the sum of Rs. 25,745,871 made by the District Secretariat and 03 Divisional Secretariats without receiving the goods and without completing constructions in accordance with the specifications mentioned in the bidding documents was found contrary to the Financial Regulations 137, 138, 139 and 237A(i) of the Democratic Socialist Republic of Sri Lanka.
- (b) Though the "Amachchi" traditional restaurant was handed over to 04 beneficiaries, no agreements had been signed with the said beneficiaries incorporating rent, electricity payments and other conditions and despite separate electricity meters being installed for the respective beneficiaries, the electricity payment for the past 06 months amounting to Rs. 3.9 Million had been paid from government funds by the Islands South Divisional Secretariat.
- (c) Regarding Infrastructure Organization Project of the Department of Immigration and Emigration at the Jaffna District Secretariat, since 02 Contractors have completed their work by utilizing electricity from the District Secretariat, in relation to the monthly electricity bill of the District Secretariat increased by approximately 10,000 units, though the electricity bill payment should have been recovered from the Contractors, it had been paid from government funds by the District Secretariat.

3.6 Deposits

- (a) In accordance with Financial Regulation No. 571, no action had been taken for over 05 years to either pay a retention deposit of Rs. 190,139, which had exceeded two years in the deposit register of the Valikamam South Divisional Secretariat, to the relevant parties or to credit it to government revenue.
- (b) A total sum of Rs. 20,996,124 received as reimbursement of expenditure by the District Secretariat is being maintained in the deposit account for 03 to 08 years without taking appropriate actions.
- (c) Funds amounting Rs. 3,747,297 provided to the District Secretariat and 02 Divisional Secretariats for various purposes during the period from 2023 to 2025 was found withheld in the deposit account for more than 03 years as the respective tasks have not been executed.

3.7 Over-recovery / Overpayment

An overpayment of salary amounting Rs. 76,422, along with allowances based on the basic salary, which was excessively granted to an Officer serving at the Divisional Secretariat, Thenmaradchi through an incremental step anomaly, was observed as an over-recovery.

4. Operational Review

4.1 Performance

4.1.1 Failure to Discharge Duties and Responsibilities

- (a) Out of the beneficiaries selected for Welfare Benefit payments at 14 Divisional Secretariats from 2023 to 2024, the payment has not been done for 747 beneficiaries since 05 to 24 months.
- (b) Out of the funds released to the District Secretariat under the financial allocations of the Department of Sports Development, a total sum of Rs. 191,000,000 was paid to the Buildings Department and shown as expenditure for the works of constructing an Indoor Stadium, renovating the student hostel for sports at J/Central College and developing a Basketball Court. However, even after 04 months had lapsed since the payment, the said three works have not been commenced hitherto.
- (c) Although an agreement had been signed by the Divisional Secretariat at a value of Rs.4,087,898 (excluding VAT) to develop the Valaippadu Road of the Divisional Secretariat, Islands North to be completed by 31st December of the year of review, the said work has not been commenced hitherto even after 04 months had lapsed.
- (d) Procurement procedures were carried out by the District Secretariat for the rehabilitation project of Analaitivu Sinnappadara Road Phase I and Phase II and the Contractor was selected and a Letter of Acceptance was sent to the Contractor. Accordingly, an Agreement was signed for a total sum of Rs. 22,213,622 for Phase I and Phase II; however, even after 05 months have lapsed, the project had not been commenced and no action has been taken to forfeit the performance bond.

4.1.2 Non-achievement of Expected Outcomes

- (a) Under the Saubhagya Production Village Project implemented by the Divisional Secretariat, Valikamam South in the year 2021, a total sum of Rs. 10,176,068 was invested for the purpose of dairy production and value-added product manufacturing. However, the machinery, furniture and equipment purchased for the project had remained unutilized with a private individual for over 5 years.
- (b) An iron-structured warehouse constructed by the District Secretariat in the years 2023 and 2024 through three construction phases at a cost of Rs. 9,006,630 was found in an unutilized state as of date, though 1 to 2 years having passed.

4.1.3 Delay in Executing Projects

- (a) 59 Internal Road Rehabilitation works scheduled to be completed by 31st December of the year of review by 04 Divisional Secretariats under the Rural Development Project funded by the Ministry of Transport, Highways, Ports and Civil Aviation have not been completed up to 24.04.2026. Considering those specific works as completed, 29 cheques to the total value of Rs. 136,035,615 have been drawn on 31.12.2025 and retained at the Accounts Branches of the Divisional Secretariats, which were observed as uncashed cheques in the Bank Reconciliation Statements of March 2026.
- (b) 06 Number of Road Development and Construction Projects valued at Rs. 65,559,239, implemented in the year 2025 by 03 Divisional Secretariats through the Rural Development Programme of the Ministry of Transport, Highways, Ports and Civil Aviation, and the Ministry of Housing, Construction and Water Supply, had not been completed in accordance with the Contract Agreement.
- (c) Out of the beneficiaries of the 1.5 Million, 1 Million, 0.9 Million and 0.6 Million Housing Projects provided from 2021 to 2025 by the Ministry of Resettlement, Housing and Urban Development, the housing project works of 61 beneficiaries of the 1.5 Million Project, 21 beneficiaries of the 1 Million Project, 42 beneficiaries of the 0.9 Million Project and 02 beneficiaries of the 0.6 Million Project had not been fully completed up to date. Nevertheless, payments had been fully deposited into their personal bank accounts, and a total sum of Rs. 38,663,000 had been withheld in a manner that the money could not be withdrawn.
- (d) Under the project to provide free electricity connections to the houses of the poorest housing project beneficiaries among the internally displaced people who resettled due to the war, a total sum of Rs. 19,184,822 was paid by the District Secretariat to the Ceylon Electricity Board in the years 2024 and 2025 as payments for 614 selected beneficiaries (new connections and shifting) across 14 Divisional Secretariat divisions. However, even after 05 to 16 months have lapsed, no electricity connection had been provided up to date.
- (e) Under the subsidized new water connections project of the Jaffna-Kilinochchi Water Supply Project, implemented with funds from the Ministry of Housing, Construction and Water Supply, a sum of Rs. 68,954,232 was paid to the National Water Supply and Drainage Board for water connections for 4,324 beneficiaries selected across 10 Divisional Secretariat divisions. However, even after 07 months have lapsed, water connections have not been provided to 3,833 beneficiaries up to date.

4.1.4 Progress of Projects Not Achieved, though Fund Released

- (a) Though 5 months have passed, after the repairs for the Samuthiradeva Ferry were carried out by the Divisional Secretariat, Delft in the cost of Rs. 1,000,000 under the Decentralized Budget Development Project of the year 2025, the said ferry which was repaired has not been engaged in service up to date and thus the expected benefit from the expended funds had not been achieved.
- (b) Under the Development Project under Decentralized Budget, with the financial allocation of Rs. 1,000,000 for the sales outlet of local products of women's organizations, renovation works were carried out by the Divisional Secretariat, Delft in the cost of Rs. 200,000 and goods worth Rs. 800,000 were purchased. Even after 5 months have passed, the said goods were found stacked and stored in the warehouse of the Divisional Secretariat during the field inspection conducted on 22.04.2026 and the expected benefit from the expenditure incurred for the project had not been achieved.
- (c) Though a total sum of Rs. 1,657,035 was spent by the Divisional Secretariat, Vadamaradchchi North under the 2024 Decentralized Budget funds for 22 solar street lights, since complaints were received from the public residing in those areas stating that the solar street lights do not illuminate properly as they were not purchased according to the specifications mentioned in the bidding documents, though the fund was released for the said project, it remains a project where the expected benefits were not achieved.

4.2 Procurements

- (a) In terms of the Section 3.1.9 A.viii of the Procurement Manual of the Democratic Socialist Republic of Sri Lanka of the year 2024, though it was specified that the contracts can be awarded to a single community-based organization only up to a value of Rs. 2 million at a time, contracts ranging from Rs. 2,232,000 to Rs. 3,516,000 have found been awarded to 05 community-based organizations during same period by 02 Divisional Secretariats.
- (b) When 10 solar-powered water pumping machines purchased by the Divisional Secretariat of Vadamaradchchi North in the year 2025 in the cost of Rs. 2,768,692 were subjected to an operational efficiency evaluation, it was reported by the Acceptance Committee of the Divisional Secretariat that they were not received in accordance with the specifications mentioned in the bidding document.

4.3 Management Deficiencies

- a) Land acquisition proceedings for 206 Number of lands falling within the limits of 13 Divisional Secretariats were initiated, but have not been completed for 4 to 62 years.
- b) A total allocation of LKR 80,550,064, provided to 168 Grama Shakthi People's Societies across 14 Divisional Secretariat Divisions under the budget allocation of the Presidential Secretariat for the project named "Grama Shakthi Modern Technology, New Productive Grama Shakthi Venture" implemented during the period from 2018 to 2019, had been kept stagnant in the bank accounts. Also, no action had been taken for over 1 to 6 years to recover 441 Number of loans amounting LKR 6,892,192, which have been sanctioned.
- c) Although a request was made to release the total fund of LKR 242,675,000 in the rate of LKR 25,000 per house to immediately clean and renovate 9,707 houses affected by Cyclone Ditwah and floods in 06 Divisional Secretariats, payments amounting the sum of LKR 157,700,000 only were made to 6,308 houses, total sum of LKR 66,725,000 meant for 2,669 beneficiaries had not been disbursed and was returned to the Disaster Management Centre.
- d) Regarding the procurement process carried out by the Vadamarachchi North Divisional Secretariat in the year 2024, bidding documents were not opened on the due date and at the scheduled time but were opened after a delay, resulting in the irregular selection of a supplier. Furthermore, solar-powered street lamps were not purchased in accordance with the specifications mentioned in the bidding document, and low-cost branded items were purchased instead. This resulted in a loss of government funds amounting to LKR 487,300, and the items specified in the purchase order were also not distributed to the beneficiaries.
- e) At 06 Divisional Secretariats, as per the letter No. WA/WB/EEW of the Ministry of Women's Affairs, dated 03.09.2015 funds ranging from LKR 21,833 to LKR 183,488 allocated by the Ministry to uplift the livelihood of widows and women-headed households in Sri Lanka had been kept stagnant in banks for 02 months to 20 months without being utilized for the intended purpose.

5. Human Resource Management

- (a) Although the approved cadre under four levels as of 31.12.2025 was 2,058, since the existing cadre was found as 2,707, no action had been taken by the end of the year of review either to fill the 221 vacancies, nor had any action been taken regarding the 870 excess cadre in the primary, secondary and tertiary levels.
- (b) 149 Officers serving at the District Secretariat and 13 Divisional Secretariats have not been confirmed in their posts up to date, though 04 to 16 years have passed since receiving their appointments.
- (c) Salary increments have not been granted for 03 to 10 years to the total of 08 Officers serving at 03 Divisional Secretariats.
- (d) In terms of the Public Administration Circular No. 18/2001 dated 22.08.2001 and the Extraordinary Gazette No. 1589/30 dated 20.02.2009 regarding the transfer procedure of the combined services, though the maximum period of service that can be served at any station is specified as 05 years, as of 31.12.2025, 50 Officers serving at the District Secretariat and Divisional Secretariats have been performing duties at the same station for 06 to 24 years.
- (e) Registration numbers for Widows' / Widowers' and Orphans' Pension have not been obtained up to date for 63 Officers serving at 09 Divisional Secretariats, even though 01 to 27 years have passed since they received their appointments.

Signed,

M.G. Madarasinghe

Deputy Auditor General

For Auditor General

4. Performance Indicators

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

Rehabilitation and Improvement of Buildings & Structures						
Head - 264		Programme-1	Project - 1	Sub Project-0	Object Code – 2001 - 048	
S.No.	Name of Work	Division	Allocation	Expenditure	Progress %	
					Financial	Physical
1	Renovation Work in mini conference hall & attached gents & ladies toilets, Canteen Renovation work, Internal road work, Renovation of porch area in fourth storied building, Renovation work in mini auditorium & covered way & District secretariat building wire arrangement	District Secretariat, Jaffna	25,000,000.00	25,000,000.00	100%	100%
Total			25,000,000.00	25,000,000.00	100%	100%

Rehabilitation and Improvement of Buildings & Structures						
Head - 264		Programme-1	Project - 1	Sub Project-0	Object Code – 2001 - 049	
S.No.	Name of Work	Division	Allocation	Expenditure	Progress %	
					Financial	Physical
1	Office painting work	Divisional Secretariat, Uduvil	2,500,000.00	2,500,000.00	100%	100%
2	Linkage of New Building & Old Building Roof Work, Renovation Work Floor, Wall Casing & Electrical Work, Cycle shed floor work, Fixing Finger Print Machine & Aluminum Cupboard Work	Divisional Secretariat, Karaveddy	642,771.44	642,771.44	100%	100%

3	Aluminum Partition work, A.C Wiring Work & Front door & Aluminum cupboard work in progress	Divisional Secretariat, Pointpedro	2,021,000.00	2,021,000.00	100%	100%
4	Rack work for Disaster Store Room	Divisional Secretariat, Chankanai	275,438.35	275,438.35	100%	100%
5	Improvement of Office Building Renovation & Maintenance Works, File Cupboard for Store Room	Divisional Secretariat, Sandilipay	2,000,000.00	2,000,000.00	100%	100%
6	Partition work for Translator unit at Divisional Secretariat & Wastage Tub work	Divisional Secretariat, Jaffna	500,000.00	500,000.00	100%	100%
7	Internal Electrical Work, Painting work & Renovation of Store Building	Divisional Secretariat, Maruthankerny	3,900,000.00	3,900,000.00	100%	100%
8	Improvement Motor bike & Cycle park Concrete	Divisional Secretariat, Tellippalai	336,043.26	336,043.26	100%	100%
9	Electrical Work in EB Branch, Replace Water Motor, New Admin Building Door, Counseling Room Partition work, Pension Branch Cupboard, Land Branch network, door work, Conference Hall Stage improvement work, Painting work, Conference hall Curtin work, Lights fixing for Conference hall & Canteen shed work	Divisional Secretariat, Nallur	2,780,952.20	2,780,952.20	100%	100%

10	Roof work, Indoor and Outdoor Washroom Works & ADR, Motor traffic and Accounts Branch New Counter Setup Works	Divisional Secretariat, Velanai	1,000,000.00	1,000,000.00	100%	100%
11	Record Room renovation & Painting work	Divisional Secretariat, Kayts	4,000,000.00	4,000,000.00	100%	100%
12	Establishment of Vehicle Park & canteen balance work	Divisional Secretariat, Kopay	4,479,000.00	4,479,000.00	100%	100%
13	Old Building Renovation	Divisional Secretariat, Chavakachcheri	2,869,756.68	2,869,756.68	100%	100%
14	Improvement Of indoor & outdoor Painting	Divisional Secretariat, Karainagar	3,600,605.75	3,600,605.75	100%	100%
15	Aluminum Partition Work, Renovation of Quarters	Divisional Secretariat, Delft	594,432.32	594,432.32	100%	100%
Total			31,500,000.00	31,500,000.00	100%	100%

Rehabilitation and Improvement of Buildings & Structures						
Head - 264		Programme-1	Project - 1	Sub Project-0	Object Code – 2001 - 050	
S.No.	Name of Work	Division	Allocation	Expenditure	Progress %	
					Financial	Physical
1	Improvement Works for “Nilasewana” Building	District Secretariat, Uduvil	301,100.86	301,100.86	100%	100%
2	Improvement Works for “Nilasewana” Building	District Secretariat, Karaveddy	169,000.00	169,000.00	100%	100%

Jaffna District

3	Improvement Works for “Nilasewana” Building	District Secretariat, Point Pedro	398,084.15	398,084.15	100%	100%
4	Improvement Works for “Nilasewana” Building	District Secretariat, Jaffna	519,550.00	519,550.00	100%	100%
5	Improvement Works for “Nilasewana” Building	District Secretariat, Tellippalai	135,200.14	135,200.14	100%	100%
6	Improvement Works for “Nilasewana” Building	District Secretariat, Velanai	599,614.85	599,614.85	100%	100%
7	Improvement Works for “Nilasewana” Building	District Secretariat, Kopay	377,450.00	377,450.00	100%	100%
Total			2,500,000.00	2,500,000.00	100%	100%

Rehabilitation and Improvement of Plant, Machinery & Equipment

Head - 264		Programme-1	Project-1	Sub Project-0	Object Code-2002	
S. No	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Computer and CCTV Camera Upgrading	Divisional Secretariat, Uduvil	425,058.00	425,058.00	100%	100%
2	LGN Network - New Building	Divisional Secretariat, Karaveddy	3,724,625.66	3,724,625.66	100%	100%
3	Photo copy & AC Repair	Divisional Secretariat, Point Pedro	920,000.00	920,000.00	100%	100%
4	Purchase of Monitor, UPS and CPU	Divisional Secretariat, Chankanai	586,432.00	586,432.00	100%	100%
5	Purchase of Duplex Machine Parts, Computer Parts & Photocopier Parts	Divisional Secretariat, Sandilipay	600,000.00	600,000.00	100%	100%

6	CCTV Fitting, Sound System Purchase	Divisional Secretariat, Maruthankerny	199,400.00	199,400.00	100%	100%
7	CCTV Fitting, LGN Connection	Divisional Secretariat, Tellippalai	1,469,112.00	1,469,112.00	100%	100%
8	Purchase Copper Unit, Drum Unit, Extension CCTV Camera, A/C Repair, Motherboard, SSD hard, Power supply, RAM & Hard disk replaced	Divisional Secretariat, Nallur	792,698.62	792,698.62	100%	100%
9	Furniture, Photocopier, Computer and other Office Equipment Repair & Spare parts Replacement	Divisional Secretariat, Velanai	329,759.80	329,759.80	100%	100%
10	AC, photocopy Machine Repair	Divisional Secretariat, Kayts	497,820.31	497,820.31	100%	100%
11	CCTV Purchase and Fitting	Divisional Secretariat, Kopay	1,074,720.00	1,074,277.00	100%	100%
12	Purchase in A/C & Computer Parts	Divisional Secretariat, Chavakachcheri	292,000.00	292,000.00	100%	100%
13	Improvement Of Intercom System	Divisional Secretariat, Karainagar	545,000.00	544,299.52	100%	100%
14	Purchase of CCTV, Monitor, UPS & Photocopier parts	Divisional Secretariat, Delft	499,582.00	499,582.00	100%	100%
15	Purchase of Plant, Machinery & Equipments	District Secretariat, Jaffna	3,043,791.61	3,041,521.33	100%	100%
Total			15,000,000.00	14,996,586.24	100%	100%

Rehabilitation and Improvement of Vehicles						
Head-264		Programme-1	Project-1	Sub Project-0	Object Code-2003	
S. No	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Vehicle Repair	District Secretariat, Uduvil	1,175,000.00	1,175,000.00	100%	100%
2	Vehicle Repair	Divisional Secretariat, Sandilipay	917,120.00	917,120.00	100%	100%
3	Vehicle Repair	Divisional Secretariat, Jaffna	102,500.00	102,500.00	100%	100%
4	Vehicle Repair	Divisional Secretariat, Chavakachcheri	2,022,748.12	2,022,748.12	100%	100%
5	Vehicle Repair	Divisional Secretariat, Karainagar	908,352.52	908,352.16	100%	100%
6	Vehicle Repair	Divisional Secretariat, Delft	800,000.00	800,000.00	100%	100%
7	Vehicle Repair	Divisional Secretariat, Karaveddy	245,000.00	245,000.00	100%	100%
8	Vehicle Repair	Divisional Secretariat, Kopay	151,850.00	151,850.00	100%	100%
9	Vehicle Repair	Divisional Secretariat, Nallur	35,000.00	35,000.00	100%	100%
10	Vehicle Repair	District Secretariat, Jaffna	3,642,429.16	3,540,656.88	100%	100%
Total			10,000,000.00	9,898,227.16	100%	100%

Acquisition of Furniture and Office Equipment						
Head - 264		Programme - 1	Project - 1	Sub Project - 0	Object Code - 2102	
S. No	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Purchasing Computers & Furniture	Divisional Secretariat, Udivil	1,000,000.00	1,000,000.00	100%	100%
2	Purchasing Computers & Furniture	District Secretariat, Karaveddy	804,244.60	804,244.60	100%	100%
3	Purchasing Computers	Divisional Secretariat, Pointpedro	1,015,932.00	1,015,932.00	100%	100%
4	Purchasing Computers & Furniture	Divisional Secretariat, Chankanai	1,199,592.62	1,199,592.62	100%	100%
5	Purchasing Photocopy Machine, Computers	Divisional Secretariat, Sandilipay	1,710,941.00	1,710,941.00	100%	100%

6	Purchasing Computer, Printer, Projector Screen & Furniture	Divisional Secretariat, Jaffna	1,103,415.00	1,102,856.99	99.98%	100%
7	Purchasing Computers & Furniture	Divisional Secretariat, Maruthankerny	1,316,596.40	1,316,596.40	100%	100%
8	Purchasing of Furniture	Divisional Secretariat, Tellippalai	1,000,000.00	1,000,000.00	100%	100%
9	Purchasing of Furniture	Divisional Secretariat, Nallur	1,168,550.00	1,168,550.00	100%	100%
10	Purchasing of Furniture	Divisional Secretariat, Velanai	1,265,331.00	1,265,331.00	100%	100%
11	Purchasing Furniture & Printer,	Divisional Secretariat, Kayts	996,805.00	996,805.00	100%	100%
12	Purchasing Plastic Chair & Visitors Chair, Photocopy Machine	Divisional Secretariat, Kopay	1,197,042.50	1,197,042.50	100 %	100%
13	Purchasing Furniture & Computers, Photocopy Machine	Divisional Secretariat, Chavakachcheri	1,749,281.25	1,749,281.25	100%	100%
14	Purchasing of Furniture	Divisional Secretariat, Karainagar	545,262.00	545,262.00	100%	100%
15	Purchasing Laptop & Photo Copy Machine	Divisional Secretariat, Delft	800,000.00	799,999.99	100%	100%
16	Purchasing Computers & Furniture	District Secretariat, Jaffna	13,127,006.63	13,125,377.27	100%	100%
Total			30,000,000.00	29,997,812.62	100%	100%

Acquisition of Plant & Machinery						
Head - 264		Programme - 1	Project - 1	Sub Project - 0	Object Code - 2103	
S. No	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Purchase Photo Copy Machine	Divisional Secretariat, Uduvil	750,000.00	750,000.00	100%	100%
2	Purchase Air Conditioner, Photocopy, Projector	Divisional Secretariat, Karaveddy	2,533,264.00	2,533,264.00	100%	100%
3	Purchasing Air Conditioner	Divisional Secretariat, Pointpedro	2,466,200.00	2,466,200.00	100%	100%
4	Purchasing Air Conditioner	Divisional Secretariat, Chankanai	2,846,600.14	2,846,600.14	100%	100%
5	Purchasing Air Conditioner	Divisional Secretariat, Sandilipay	2,377,752.39	2,377,752.39	100%	100%
6	Purchasing Air Conditioner & Photocopy Machine	Divisional Secretariat, Jaffna	1,048,180.00	1,048,179.04	100%	100%

Annual Performance and Accounts Report - 2025

Jaffna District

7	Purchasing Finger Print Machine & Photocopy Machine	Divisional Secretariat, Maruthankerny	1,313,900.00	1,313,900.00	100%	100%
8	Solar Panel Fitting & Air Conditioner Purchase	Divisional Secretariat, Tellippalai	6,690,101.36	6,690,101.36	100%	100%
9	Purchasing Air Conditioner, Sound System	Divisional Secretariat, Nallur	2,584,500.00	2,584,500.00	100%	100%
10	Purchasing Photo Copy Machine & Air Conditioner	Divisional Secretariat, Velanai	3,181,890.00	3,181,830.00	100%	100%
11	Purchasing Photocopy Machine & Camera	Divisional Secretariat, Kayts	1,671,485.00	1,671,485.00	100%	100%
12	Purchasing Air Conditioner, Sound System	Divisional Secretariat, Chavakachcheri	7,382,574.96	7,380,733.23	100%	100%
13	Purchasing Air Conditioner	Divisional Secretariat, Karainagar	2,985,000.00	2,985,000.00	100%	100%
14	Purchasing Air Conditioner, Sound System	Divisional Secretariat, Delft	2,275,000.00	2,272,968.08	100%	100%
15	Purchasing Air Conditioner, Sound System, Projector	District Secretariat, Jaffna	29,893,552.15	29,893,552.15	100%	100%
Total			70,000,000.00	69,996,065.39	100%	100%

Human Resource Development - Staff Training						
Head - 264		Programme-1	Project-1	Sub Project-0	Object Code-2401	
S.No.	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Staff Training	District Secretariat, Jaffna	670,000.00	670,000.00	100%	100%
2	Staff Training	Divisional Secretariat, Kayts	180,000.00	180,000.00	100%	100%
3	Staff Training	Divisional Secretariat, Sandilipay	150,000.00	150,000.00	100%	100%
Total			1,000,000.00	1,000,000.00	100%	100%

Human Resource Development - Staff Training						
Head - 264		Programme-1	Project-2	Sub Project-0	Object Code-2401	
S.No.	Name of Work	Division	Allocation for the year (Rs.)	Expenditure for the year (Rs.)	Progress %	
					Financial	Physical
1	Staff Training	Divisional Secretariat, Chankanai	151,750.00	151,750.00	100%	100%
2	Staff Training	Divisional Secretariat, Chavakachcheri	215,000.00	215,000.00	100%	100%
3	Staff Training	Divisional Secretariat, Delft	155,000.00	155,000.00	100%	100%
4	Staff Training	Divisional Secretariat, Jaffna	99,000.00	99,000.00	100%	100%
5	Staff Training	Divisional Secretariat, Karainagar	165,000.00	165,000.00	100%	100%
6	Staff Training	Divisional Secretariat, Karaveddy	115,000.00	114,980.00	100%	100%
7	Staff Training	Divisional Secretariat, Kayts	77,000.00	77,000.00	100%	100%
8	Staff Training	Divisional Secretariat, Kopay	134,000.00	134,000.00	100%	100%
9	Staff Training	Divisional Secretariat, Maruthankerny	110,000.00	110,000.00	100%	100%
10	Staff Training	Divisional Secretariat, Nallur	160,250.00	160,250.00	100%	100%
11	Staff Training	Divisional Secretariat, Point Pedro	165,000.00	164,960.00	100%	100%
12	Staff Training	Divisional Secretariat, Sandilippay	115,000.00	115,000.00	100%	100%
13	Staff Training	Divisional Secretariat, Tellippalai	135,000.00	135,000.00	100%	100%
14	Staff Training	Divisional Secretariat, Uduvil	103,000.00	103,000.00	100%	100%
15	Staff Training	Divisional Secretariat, Velanai	100,000.00	100,000.00	100%	100%
Total			2,000,000.00	1,999,940.00	100%	100%

ANNUAL IPMLEMENTATION PROGRAMME – 2025 JAFFNA DISTRICTY					
Code No.	Component	Total Projects	Total Allocation	Total Expenditure	%
1	AGRICULTURE	153	517.21	187.43	36.24%
1.1	Major Irrigation	1	2.12	0.388	18.32%
1.2	Minor Irrigation	83	287.4	120.77	66.97%
1.3	Forestry Development	1	0.025	0.025	100%
1.4	Land Development	8	2.011	1.722	74.74%
1.5	Field & Export Crops Development	12	27.79	27.15	98.66%
1.6	Livestock Development	23	72.56	17.7	46.00%
1.7	Fisheries Development	7	7.9	7.764	63.00%
1.8	Plantation	18	117.39	11.90	53.33%
2	INDUSTRIES, TOURISM & TRADE	92	5708.95	4940.94	86.55%
2.1	Large & Medium Scale Industries	36	150.34	29.84	45.73%
2.2	Rural & Small Scale Enterprises	27	5420.42	4895.11	96.59%
2.3	Trade	6	32.8	8.698	15.10%
2.4	Tourism	20	105.31	7.21	6.85%
2.5	Science & Technology	3	0.0765	0.0765	100%
3	HUMAN SETTLEMENTS	161	7130.06	3855.78	54.08%
3.1	Housing & Constructions	53	1101.74	947.19	77.55%
3.2	Urban Infrastructure	49	5884.87	2773.89	44.64%
3.3	Environmental Management	16	2.493	0.352	69.72%
3.4	Water Supply & Sanitation	9	10.4	5.4	66.95%
3.5	Community Resource Development	34	130.56	128.95	99.24%
4	ECONOMIC INFRASTRUCTURE	11	42.96	34.58	80.48%
4.1	Power & Energy	3	28.19	27.59	50%
4.2	Communication	3	3.826	3.826	100%
4.3	Ports & Shipping				
4.4	Reconstruction & Rehabilitation	5	10.95	3.164	59.53%
5	TRANSPORT	230	3455.6	435.25	12.61%
5.1	Railway				
5.2	Roads	230	3455.6	435.25	12.61%
5.3	Aviation & Other Transport Facilities				
6	SOCIAL INFRASTRUCTURE	454	1807.43	940.46	52%
6.1	Education	295	948.85	657.23	54.21%
6.2	Health	69	576.65	258.21	45%
6.3	Social Welfare & Cultural Services	90	281.93	25.008	8.87%
7	ADMINISTRATIVE OVERHEADS	87	339.25	115.62	34%
7.1	Strengthening of District Administration	70	196.14	93.53	62.67%
7.2	Prov. / Reg. Administrative Improvement	17	143.11	22.09	32.89%
Total		1188	19001.48	10510.06	55.31%

5. Performance of the Achieving Sustainable Development Goals (SDG)

5.1 Indicate the Identified Respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the Achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
End poverty in all its forms everywhere	By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day	Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)		✓	
	By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions	Proportion of population living below the national poverty line, by sex and age		✓	
		Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions		✓	
	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable	Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work injury victims and the poor and the vulnerable		✓	
	By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	Proportion of population living in households with access to basic services			✓
		Proportion of total adult population with secure tenure rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure		✓	
	By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and	Number of deaths, missing persons and persons affected by disaster per 100,000 people		✓	

	vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters	Direct disaster economic loss in relation to global gross domestic product (GDP)		✓	
		Number of countries with national and local disaster risk reduction strategies		✓	
	Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions	Proportion of resources allocated by the government directly to poverty reduction programmes		✓	
		Proportion of total government spending on essential services (education, health and social protection)			✓
	Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions	Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and vulnerable groups		✓	
End hunger, achieve food security and improved nutrition and promote sustainable agriculture	By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round	Prevalence of undernourishment		✓	
		Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)		✓	
	By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons	Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age		✓	
		Prevalence of malnutrition (weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight		✓	

	By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment	Volume of production per labor unit by classes of farming/pastoral/forestry enterprise size	✓		
		Average income of small-scale food producers, by sex and indigenous status	✓		
	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	Proportion of agricultural area under productive and sustainable agriculture		✓	
	By 2030, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed	Number of plant and animal genetic resources for food and agriculture secured in either medium or long-term conservation facilities		✓	
		Proportion of local breeds classified as being at risk, not-at-risk or at unknown level of risk of extinction			✓

	Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries	The agriculture orientation index for government expenditures		✓	
		Total official flows (official development assistance plus other official flows) to the agriculture sector		✓	
	Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round	Producer Support Estimate		✓	
		Agricultural export subsidies		✓	
	Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility	Indicator of food price anomalies		✓	
Ensure healthy lives and promote well-being for all at all ages	By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births	Maternal mortality ratio			✓
		Proportion of births attended by skilled health personnel			✓
	By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	Under-five mortality rate			✓
		Neonatal mortality rate			✓

	By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations			✓
		Tuberculosis incidence per 1,000 population			✓
		Malaria incidence per 1,000 population			✓
		Hepatitis B incidence per 100,000 population			✓
		Number of people requiring interventions against neglected tropical diseases			✓
	By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease			✓
		Suicide mortality rate			✓
	Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders			✓
		Harmful use of alcohol, defined according to the national context as alcohol per capita consumption (aged 15 years and older) within a calendar year in liters of pure alcohol	✓		
	By 2030, halve the number of global deaths and injuries from road traffic accidents	Death rate due to road traffic injuries	✓		
	By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods			✓
		Adolescent birth rate (aged 10-14 years; aged 15-19 years) per 1,000 women in that age group			✓

	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population)			✓
		Number of people covered by health insurance or a public health system per 1,000 population	✓		
	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Mortality rate attributed to household and ambient air pollution			✓
		Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)		✓	
		Mortality rate attributed to unintentional poisoning			✓
	Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate	Age-standardized prevalence of current tobacco use among persons aged 15 years and older			✓
	Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to	Proportion of the population with access to affordable medicines and vaccines on a sustainable basis			✓

	affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all	Total net official development assistance to medical research and basic health sectors		✓	
	Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States	Health worker density and distribution			✓
	Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	International Health Regulations (IHR) capacity and health emergency preparedness			✓
Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes	Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex			✓
	By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education	Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being by sex	✓		
		Participation rate in organized learning (one year before the official primary entry age) by sex	✓		

	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months by sex		✓	
	By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill		✓	
	By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict affected, as data become available) for all education indicators on this list that can be disaggregated	✓		
	By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy	Percentage of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex			✓
	By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development	Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies, (b) curricula, (c) teacher education and (d) student assessment			✓

	Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all	Proportion of schools with access to: (a) electricity; (b) the Internet for pedagogical purposes; (c) computers for pedagogical purposes; (d) adapted infrastructure and materials for students with disabilities; (e) basic drinking water; (f) single sex basic sanitation facilities; and (g) basic hand washing facilities (as per the WASH indicator definitions)	✓		
	By 2030, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries	Volume of official development assistance flows for scholarships by sector and type of study	✓		
	By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States	Proportion of teachers in: (a) pre-primary; (b) primary; (c) lower secondary; and (d) upper secondary education who have received at least the minimum organized teacher training (e.g. pedagogical training) pre-service or in-service required for teaching at the relevant level in a given country			✓
Achieve gender equality and empower all women and girls	End all forms of discrimination against all women and girls everywhere	Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex		✓	

	Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation	Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by		✓	
		Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months by age and place of occurrence			✓
	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation	Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18			✓
		Proportion of girls and women aged 15-49 years who have undergone female genital mutilation/cutting, by age			✓
	Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate	Proportion of time spent on unpaid domestic and care work, by sex, age and location			✓
	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	Proportion of seats held by women in national parliaments and local governments	✓		
	Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International	Proportion of women aged 15-49 years who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care			✓

	Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences	Number of countries with laws and regulations that guarantee women aged 15-49 years access to sexual and reproductive health care, information and education			✓
	Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws	(a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure			✓
		Proportion of countries where the legal framework (including customary law) guarantees women's equal rights to land ownership and/or control			✓
	Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women	Proportion of individuals who own a mobile telephone, by sex			✓
	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment			✓
Ensure availability and sustainable management of water and sanitation for all	By 2030, achieve universal and equitable access to safe and affordable drinking water for all	Proportion of population using safely managed drinking water services	✓		
	By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations	Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water		✓	
	By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and	Proportion of wastewater safely treated	✓		

	materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	Proportion of bodies of water with good ambient water quality	✓		
	By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	Change in water-use efficiency over time	✓		
		Level of water stress: freshwater withdrawal as a proportion of available freshwater resources	✓		
	By 2030, implement integrated water resources management at all levels, including through trans boundary cooperation as appropriate	Degree of integrated water resources management implementation (0-100)	✓		
		Proportion of trans boundary basin area with an operational arrangement for water cooperation	✓		
	By 2030, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes	Change in the extent of water-related ecosystems over time	✓		
	By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies	Amount of water- and sanitation-related official development assistance that is part of a government-coordinated spending plan		✓	
	Support and strengthen the participation of local communities in improving water and sanitation management	Proportion of local administrative units with established and operational policies and procedures for participation of local communities in water and sanitation management	✓		
Ensure access to affordable, reliable,	By 2030, ensure universal access to affordable, reliable and modern energy services	Proportion of population with access to electricity			✓

sustainable and modern energy for all		Proportion of population with primary reliance on clean fuels and technology			✓
	By 2030, increase substantially the share of renewable energy in the global energy mix	Renewable energy share in the total final energy consumption	✓		
	By 2030, double the global rate of improvement in energy efficiency	Energy intensity measured in terms of primary energy and GDP	✓		
	By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology	Mobilized amount of United States dollars per year starting in 2020 accountable towards the \$100 billion commitment	✓		
	By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support	Investments in energy efficiency as a percentage of GDP and the amount of foreign direct investment in financial transfer for infrastructure and technology to sustainable development services	✓		
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	Annual growth rate of real GDP per capital	✓		
	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labor-intensive sectors	Annual growth rate of real GDP per employed person	✓		

	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	Proportion of informal employment in non-agriculture employment, by sex	✓		
	Improve progressively, through 2030, global resource efficiency in consumption and production and Endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead	Material footprint, material footprint per capita, and material footprint per GDP	✓		
	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	Average hourly earnings of female and male employees, by occupation, age and persons with disabilities	✓		
		Unemployment rate, by sex, age and persons with disabilities	✓		
	By 2030, substantially reduce the proportion of youth not in employment, education or training	Proportion of youth (aged 15-24 years) not in education, employment or training		✓	
	Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	Proportion and number of children aged 5-17 years engaged in child labor, by sex and age			✓

	Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status			✓
		Increase in national compliance of labor rights (freedom of association and collective bargaining) based on International Labor Organization (ILO) textual sources and national legislation, by sex and migrant status			✓
	By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products	Tourism direct GDP as a proportion of total GDP and in growth rate	✓		
		Number of jobs in tourism industries as a proportion of total jobs and growth rate of jobs, by sex	✓		
	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all	Number of commercial bank branches and automated teller machines (ATMs) per 100,000 adults			✓
		Proportion of adults (15 years and older) with an account at a bank or other financial institution or with a mobile-money-service provider			✓
	Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries	Aid for Trade commitments and disbursements	✓		
	By 2030, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labor Organization	Total government spending in social protection and employment programmes as a proportion of the national budgets and GDP	✓		

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Significantly reduce all forms of violence and related death rates everywhere	Number of victims of intentional homicide per 100,000 population, by sex and age			✓
		Conflict-related deaths per 100,000 population, by sex, age and cause			✓
		Proportion of population subjected to physical, psychological or sexual violence in the previous 12 months			✓
		Proportion of population that feel safe walking alone around the area they live			✓
	End abuse, exploitation, trafficking and all forms of violence against and torture of children	Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month			✓
		Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation			✓
		Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18			✓
	Promote the rule of law at the national and international levels and ensure equal access to justice for all	Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms			✓
		Un sentenced detainees as a proportion of overall prison population	✓		
	By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime	Total value of inward and outward illicit financial flows (in current United States dollars)		✓	
		Proportion of seized small arms and light weapons that are recorded and traced, in accordance with international standards and legal instruments			✓

	Substantially reduce corruption and bribery in all their forms	Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months			✓
		Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months			✓
	Develop effective, accountable and transparent institutions at all levels	Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)			✓
		Proportion of the population satisfied with their last experience of public services		✓	
	Ensure responsive, inclusive, participatory and representative decision-making at all levels	Proportions of positions (by sex, age, persons with disabilities and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions	✓		
		Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group	✓		
	Broaden and strengthen the participation of developing countries in the institutions of global governance	Proportion of members and voting rights of developing countries in international organizations			✓
	By 2030, provide legal identity for all, including birth registration	Proportion of children under 5 years of age whose births have been registered with a civil authority, by age			✓
	Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months		✓	

		Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information			✓
	Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime	Existence of independent national human rights institutions in compliance with the Paris Principles			✓
	Promote and enforce non-discriminatory laws and policies for sustainable development	Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law			✓

5.2 Achievement and challenges of the sustainable Development Goals

We still face major challenges. Improving the quality and relevance of education, providing medical treatment and care facilities for the ageing population, and fighting climate disasters call for further policy support, financial mobilization and partnership strengthening.

Government has been incorporating the Sustainable Development Goals (SDGs) into its national policy framework. Since the endorsement of the 2030 Agenda for Sustainable Development, Sri Lankan government has taken several momentous initiatives.

The most important one is the Sustainable Development Act in 2017, which establishes the legal framework to implement the SDGs with improved institutional and policy coherence. Under this Act, the Sustainable Development Council has been established, which formulates related national policies and guides new development projects.

Investments needed to achieve the SDGs are huge, but not beyond reach. Preliminary estimates by The United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) suggest that Sri Lanka needs an annual additional investment of 4.4 per cent of the 2018 GDP through 2030 to provide a social protection floor (1.7 per

Cent), poverty gap transfers (0.2 per cent), quality education (1.6 per cent) and climate-resilient infrastructure (0.8 per cent).

Some of this investment needs have been mainstreamed into the budgets. For example, this year *Budget* focuses on.

Quality Education

By reforming curricula to enable the combination of Science, Technology, Engineering, Math and the Arts, enhancing continuous professional training for teachers, and introducing more technology in education delivery.

Health Care

By services and facilities by enhancing investments in healthcare delivery, quality and infrastructure;

Agriculture

By linking smallholder farmers to value chains of larger enterprises, investing in climate-proof warehousing, and enhancing natural disaster insurance for farmers.

Climate Resilience

By improving irrigation infrastructure quality, strengthening eco-system conservation, and expanding natural disaster insurance scheme.

Gender

Equality by sharing costs of maternity benefits, facilitating childcare services by businesses and schools, and encouraging participation of women on corporate boards. Despite the Government's initiatives, financing the SDGs remains a challenge. Relatively low level of tax revenue constrains Sri Lanka's domestic resource mobilization.

In addition to these measures, improving investment efficiency is critical. ESCAP estimates that the developing Asia-Pacific countries can achieve similar levels of outputs and outcomes in health and education sectors using 30 per cent fewer resources. Among its peer countries, Sri Lanka performs well in health and education sectors; however, its investment efficiency in infrastructure could be improved. To enhance infrastructure investment efficiency for the public sector, public financial management institutions – notably project appraisal, selection and management – need to be strengthened. Effective coordination among different government branches for construction permits, environmental clearance and land acquisition is important, as these processes often lead to project delays.

Ensuring a steady flow of resources for operations and maintenance is a necessary condition for success. Good maintenance

generates substantial savings, reducing the total lifecycle costs of infrastructure projects.

Raising awareness among relevant stakeholders and building capacity of relevant institutions are necessary to achieve the SDGs. Developing multi-stakeholder partnerships provide much room for improvement in Sri Lanka to fully engage the general public and the private sector. An effective mechanism is needed for collaborative engagement in SDG implementation, from policy formulation to monitoring.

The 2030 Agenda provides a blueprint to achieve a more sustainable future for all. Sri Lanka's efforts in mainstreaming the SDGs into its national planning and budgeting are an interesting case for the rest of the Asia-Pacific region to learn – a country does not need to wait until it achieves economic affluence before tackling social well-being and environmental health. Developing countries should incorporate social and environmental goals into their path towards prosperity.

6. Human Resource Profile

- Approved cadre at the District Secretariat as at 31.12.2025 - 168
- Approved cadre at 15 Divisional Secretariats as at 31.12.2025 - 1891

6.1 Cadre Management

Details of Approved Cadre and Vacancies as at District Secretariat, Jaffna - 31.12.2025

S.No	Designation	Service	Approved Cadre	Present Strength	Vacancies
Senior Level					
1	District Secretary	SLAS	1	1	0
2	Addl. District Secretary	SLAS I	2	1	0
3	Addl. District Secretary (Land)	SLAS I		1	
4	Director (Planning)	SLPS I	1	0	1 (SLPS-1 Acting)
5	Chief Accountant	SLAcS I	1	1	0
6	Chief Internal Auditor	SLAcS I	1	1	0
7	Asst. District Secretary	SLAS III / I	1	1	0
8	Assistant Director/ Deputy Director(planning)	SLPS III / I	4	5	-1
9	Accountant	SLAcS III / I	2	2	0
10	Engineer	SL.EngS I	1	1	0
11	Engineer	SL.EngS III / I	2	1	1

Tertiary Level					
1	Administrative officer	PMAS - Supra	1	1	0
2	Translator- (Sinhala- Tamil) (Tamil - English)	TS – II/I	2	1	1
3	Srilanka Information and Communication Technology officer	SLICTS – II/I	1	3	-2

Secondary Level					
1	Development Coordinator	DA I/II/III	2	1	1
2	Budget Assistant	BA I/II/III	2	2	0
3	Development Officer	DOS I/II/III	26	93	-67
4	Development Officer (Development)	DOS I/II/III	12	13	-1
5	Technical Officer	SLTS I/II/III	2	2	0
6	Draughtsman	SLTS I/II/III	1	0	1
7	Public Management Officer	MSO I/II/III	50	53	-3

Jaffna District

8	Public Management Officer - MN1	MSO I/II/III	2	3	-1
9	Receptionist	Contract Basis	1	0	1
10	Typist	Departmental I/II/III	1	1	0
11	Clerk	Departmental I/II/III	2	2	0
12	Computer Operator	Departmental I/II/III	1	1	0
13	Sri Lanka Information and Communication Technology Assistant	SLICTS I/II/III	2	3	-1
14	Technical Assistant	Departmental I/II/III	2	2	0

Primary Level					
1	Driver	CDS I/II/III	15	7	8
2	Electrician/Plumber	Departmental I/II/III	1	0	1
3	Bungalow Keeper Cum Cook	Departmental I/II/III	1	0	1
4	KKS	O.E.S I/II/III	22	16	6
5	Office Labour	Departmental I/II/III	4	0	4
6	Office Watcher		0	4	-4

Details of Approved Cadre and Vacancies as at 15 Divisional Secretariats in Jaffna District as at 31.12.2025 [264]

S.No.	Posts	Service Grade/ Class	Approved Cadre of Management Service Department	Present Strength	Number of Vacancies
Senior Level					
1	Divisional Secretary	SLAS I	15	15	0
2	Asst. Divisional Secretary	SLAS II / III	15	14	1
3	Assistant / Deputy Director	SLPS II / III	15	11	4
4	Accountant	SLAcS II / III	15	14	1
Tertiary Level					
1	Administrative Officer	PMAS Supra	15	7	8
2	Grama Niladharies Admin	GNS Supra	15	9	6
3	Translator	TS, I, II, III	30	10	20

Jaffna District

Secondary Level					
1	Development Coordinator	DA I/II/III	12	10	2
2	Development Officer	DOS I/II/III	137	931	-794
3	Development Officer (Planning)	DOS I/II/III	570	553	17
4	Management Service Officer Service	PMA I. II. III	416	396	20
5	Clerk/Management Assistant	I, II,III	2	3	-1
6	Grama Niladharies	I. II. III	435	369	66
7	Technical Officer	SLTS I,II	16	11	5
8	Information Communication and Technology Assistant	SLICTS I/II/III	15	14	1
9	Technical Assistant	Department I/II/III	15	15	0

Primary Level					
1	Driver	I, II,III	30	23	7
2	Office Employees Service (Watcher, Sanitary Laborer, Relief Employees)	I, II, III	123	75	48
3	MDTF		0	3	-3

6.1.1 Shortage or Excess in Human Resources has been affected to the Performance of the Institute

Senior Level

Engineer iii/ii

Vacant - 1

Though the approved cadre for the District Secretariat is 2, only one personnel is employed presently. Thereby, as only one Officer is available to supervise the development works of 15 Divisional Secretariats and to supervise the Technical Officers and Assistants there are impediments in the completion of works in due time.

Tertiary Level

Translator (Sinhala ↔ Tamil)

Vacant - 1

Since the post of Translator (Sinhala ↔ Tamil) remains vacant, the Officers of the other service category are engaged in the translation of letters and circulars which are received from the Ministry in Sinhala language. Since they have been performing the translation duty in addition to their list of duty, there are unable to accomplish the duties assigned to them on prescribed time. Besides, since the service is also needed to be done from the outside, it causes waste of time and money.

ICTO II/II

Surplus - 2

Though the approved cadre doesn't exist for the Information and Communication Technology Officer Service Category II/II, one personnel is employed. The shortage of 1 cadre prevails for ICTA at the District Secretariat. The tasks arising due to this vacancy are performed by another Officer of the aforesaid ICTO Service Category II/II. Also, request for the post of Director of Information, Communication & Technology has been sent by us (FR-71). This cadre will be overcompensated in the future.

Secondary Level

Draftsman

Vacant - 1

Thereby, as the service is needed to be obtained from the outside it causes waste of time and money.

Management Service Officer

Surplus - 3

According to P.A.Cir.14/2022, five Management Service Officers have gone on five years No Pay Leave, Two Officers have been attached to manage the work loads.

Primary Level

Driver

Vacant – 7

Due to the existence of vacancy for Drivers, whereas it is unable to maintain the vehicles of the District Secretariat, it is also unable to employ the Drivers in roster basis during unusual situations.

Electrician / Plumber

Vacant - 1

While the appointment for the post of Electrician at the District Secretariat has not yet been granted, since the personnel are obtained from the outside for electrical repairs and plumbing works, it causes waste of time and money.

Office Employee

Vacancy - 6

Whereas it is unable to maintain the District Secretariat and its premises, it is also unable to employ them in roster basis during weekends. Hence, the Office Employees who are in the service have to work load.

Office Watcher

Surplus – 4

Office Laborer

Shortage - 4

4 Employees appointed at the post of Office Watcher were recruited from DRRS and approved in the post of Office Laborers by the Department of Management Services.

Divisional Secretariat Wisely

Senior Level

Accountant

Vacancy - 1

Due to the above vacancy, whereas the accumulation of work prevails at the said Divisional Secretariats, as the Accountants want to perform acting duty from other Divisional Secretariats, the accumulation of work prevails at those Divisional Secretariats as well and inexistence of suitable Officers to supervise the lower grade Officers.

Assistant Director of Planning

Vacant - 4

Whereas, there is a delay in rendering livelihood assistances to the civilians and in the supervision of development projects and inexistence of suitable Officers to supervise the lower grade Officers.

Tertiary Level

Administrative Officer

Vacant - 8

Since vacancy exists at certain Divisional Secretariats those Secretariats have approved the lower grade Officers to perform acting duty. Thereby the duties could be performed promptly and efficiently. Besides, as the said Officers perform acting duty in addition to their duties, they have work load and inability to accomplish the duty in due time.

Grama Officer (Admin)

Vacant - 6

Since vacancy exists at certain Divisional Secretariats those Secretariats have approved one Grama Officer to perform acting duty. Thereby the duties could be performed promptly and efficiently. Moreover, as the said Officers perform acting duty in addition to their duties, they have work load and inability to accomplish the duty in due time.

Translator

Vacant - 20

Since the vacancy exists for Tamil ↔ English and Sinhala ↔ Tamil Translators, Officers of the other service category are engaged in the translation of letters and documents drawn in Tamil and in the translation of letters and circulars received from the Ministry in Sinhala language. Since they are performing the translation duty as well in addition to their list of duty, they are unable to accomplish the duties assigned to them in due time.

Secondary Level

Development Officer

Surplus – 794

Development Officer (Development)

Vacant - 17

Whereas, it has been notified by the Ministry as the said Officers of the Development Officers Service are to be incorporated as the approved cadre, it is also discussed at the Government Agents Conferences regarding the surplus of cadre.

Management Service Officer

Vacant - 20

Since the shortage of Management Service Officers exists, whereas the delay occurs in the completion of works in due time, the other Officers use to share the duties work load is caused. Since the appointment is to be granted to the Office Employees who were selected by the Limited Examination, the said vacancy will be fulfilled.

Clerk

Surplus - 1

Regarding the cadre approval of the said Officers served at the DRRS Project, the approval has not been granted to two Officers and the said cadre has been approved until their term of service only (Personal to Holder).

Grama Officers

Vacant - 67

Since certain Officers are performing acting duty at the divisions where the vacancy exists, they have work load and acting duty payment need to be paid for them.

Technical Officer

Vacant - 5

Whereas. It is unable to supervise the development works of the said Divisional Secretariats; the Officers from other Divisional Secretariats are required to be engaged to perform estimates. Thereby, it causes waste of time and the requisite to provide acting duty payments for them.

ICTA

Vacant - 1

Whereas, it seems unable to perform the ICT works of the said Divisional Secretariats, the Officers of other category or Officers from other Divisional Secretariats are required to be engaged. Thereby, it causes waste of time and work load.

Primary Level

Driver

Vacant - 7

Since vacancy exists for Drivers, whereas it is unable to maintain the vehicles of the said Divisional Secretariats, it is also unable to employ the Drivers in roster basis during unusual situations. Thereby, the Drivers in the service have work load.

Office Employee

Vacant - 45

It is unable to maintain the Divisional Secretariats and premises and to employ them in roster basis during weekends. Thereby, the Office Employees in the service have work load.

According to P.A.Cir.14/2022, 86 Officers have been got approval for 5 years no pay leave, therefore, acting arrangements have been made through existing cadres.

6.2 Human Resource Development

S. No	Name of the Course	Objective of the Course	who Participants	No of Trained Staffs	Time Frame	Total Amount If Govt. fund used	Nature of Training (Domestic/ Abroad)
01	Office Procedures	Computerization of personal file	Divisional Secretariat and District Secretariat Officers	50	12 Hrs	34,000.00	Domestic
02	E-Personal File	Efficient handling of data collection and data analysis activities using excel	Divisional Secretariat and District Secretariat Development Officers, Management Service Officers	80	6 Hrs	17,800.00	Domestic
03	Excel Training	Acquire knowledge related to the maintenance and repair of electronic equipment.	Divisional Secretariat and District Secretariat Development Officers, Management Service Officers	50	18Hrs	109,440.00	Domestic
04	Training of Electronic Equipment Repair	Upgrading of websites of District and Divisional Secretariats	Development Officers, Management Service Officers and Information Communication Technology Assistant	50	3 Hrs	12,200.00	Domestic
05	Website Development	Improving the Sinhala language skills of officials.	Divisional Secretariat and District Secretariat Development Officers, Management Service Officers	35	12 Hrs	41,700.00	Domestic

Jaffna District

06	Singala Training	Acquire knowledge related to artificial intelligence	District and Divisional Secretariat Staff officers	100	150 Hrs	112,500.00	Domestic
07	Artificial Intelligence Training	Upgrading of knowledge related to office procedure	Newly Appointed Management Service officers	50	3 Hrs	23,900.00	Domestic
08	Office Procedures	Upgrading of knowledge related to office procedure	Office Employee Service Staff	21	18 Hrs	100,200.00	Domestic
09	Office Procedures	Upgrading of knowledge related to office procedure	Management Service officers	100	12 Hrs	103,500.00	Domestic
10	Induction Training for Management Service Officers (Limited)	Computerization of personal file	Divisional Secretariat and District Secretariat Officers	25	18 Hrs	80,000.00	Domestic
Total				561	252 Hrs	635,240.00	

6.2.1 Contribution of the Training Programme in the Performance of the Institution

Changes through skill Development Programme by providing services to the organizational or public

- Provided chance to enhance the knowledge of all employees.
- Employees get trained at the said training programme were able to perform well in their duties. Moreover, they have gathered comprehensive knowledge regarding the practice of the said duties.
- Training Programme has enabled to enhance the skills of each employee.
- Training Programme has created awareness and confidence on the government circulars and the responsibilities of the duty of employees.
- Continue training and enhancement programme ensures the steadiness in experience and background knowledge of the employees.
- The said institution would be able to have confidence on the expectations and practices of all employees serving thereunder.
- Investment in the employees's training incurred by the institution / department emphasizes the importance of employees.
- By sharing the learned knowledge of a person with others, learning culture is able to be formed in the institution.
- Training Programme for the new employees has enabled them to gather knowledge about the government circulars, establishment procedures and financial practices.
- Incorporation of various curriculum in the Training Programme has enabled to develop vast knowledge.
- In view of the growth and change of the government employees, skills for their future leadership were motivated.
- By improving the intrapersonal skills of the employees of the institution, it has led them to act as the Resource Persons.

Changes happened in the year through the skill development Programme

- Employees are the key property of the government sector. In order to render better and effective service to the public, the investment for improving their skills leads to the national sustainable development.
- Employees have been trained to use new strategies and to face challenges in their working place by the knowledge gained from the Training Programmes during the year 2024

7. Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in Future
1	The Following Financial Statement / Accounts have been Submitted on due date			
1.1	Annual financial statement	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Complied		
1.4	Stores Advance Accounts	Complied		
1.5	Special Advance Accounts	Complied		
1.6	Others	Complied		
2	Maintenance of books and registers (FR445)			
2.1	Fixed register has been maintained and update in terms of Public Administration circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly accounts 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		

3	Delegation of functions for financial Control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transitions through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of state Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual Procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury operations Department on time	Complied		
5	Audit Queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of sub- section 40(4) of the National unit 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 Regulations 134(3)	Complied		

7	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		
8	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 Assets Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's office in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey 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		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action 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 year settled	Complied		
10.3	The action had been taken in terms of Financial Regulations Regarding balances that had been disclosed through bank reconciliation statement and for which adjustments had to be made ,and had those balances been settle 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 imp rest had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imp rest 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 collections 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 Regulations	Complied		
17.2	Information about the institution to the public have been provide 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 sections 08 and 10 of the RTI Act	Complied		
18	Implementing Citizens Charter			
18.1	A citizens charter/ citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of citizens charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		

19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in annexure 02 of public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A Minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid human Resource Plan	Complied		
19.3	Annual Performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed 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 Pares			
20.1	The shortcoming pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		