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செயலாற்றுகை அறிக்கை
Performance Report

2025

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கிளிநொச்சி மாவட்டச் செயலகம்
Kilinochchi District Secretariat

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Message from the District Secretary

I am pleased to extend this greeting message for the Annual Performance Report and Financial Report of Kilinochchi District for the year 2025.

Through modernized office operations, the District Secretariat and the four Divisional Secretariats have worked together to deliver dedicated and effective services to the public aiming at the improvement of people's livelihoods, sustainable development of the district, and socio-cultural values, various projects were successfully executed in the year 2025 through the decentralized budget and the regional development project.

In accordance with the government's policy of "Prosperous Country, Beautiful Life," plans were proposed to eradicate poverty by transforming people's living standards through improving infrastructure facilities along with national economic development, as well as fostering individual personality development by strengthening citizens not only economically but also educationally, health-wise, and through an excellent standard of living and mindset. Accordingly, projects were implemented to position our district at the forefront through a strong economy, quality education, enhancement of domestic production, environmental protection, infrastructure facilities, digital technology, and innovative activities.

Based on this, under the allocations of the Ministry of Urban Development and Housing, 112 houses worth 146 Mn were handed over to beneficiaries. Additionally, drinking water connections at a cost of 10.4 Mn, electricity connections at a cost of 5.1 Mn, infrastructure facilities, and several road rehabilitation projects at the cost of 200 Mn were also carried out as notable achievements.

In the year 2025, under the "Urumaya National Programme", 2,746 freehold land deeds were distributed to the people. Through the Department of Census and Statistics, building listing and population census operations were successfully completed. Additionally, immediate and essential disaster risk reduction measures were taken by the Disaster Management Unit to respond to emergency situations. Necessary relief was provided to the people affected by the disaster caused by "Ditwa" Cyclone in the year 2025, with the assistance of the National Disaster

Relief Services Centre and non-governmental organizations, and it is notable that payments for houses partially and fully damaged during the floods were distributed.

Regarding the Local Authority Election in the year 2025 of Kilinochchi, which comprises 102,617 voters, election activities were excellently organized and executed. The evaluation of performance indicators conducted by the Parliament was also carried out in an exemplary manner between the District and Divisional Secretariats. Furthermore, it is noteworthy that a Bronze Award was achieved for the Annual Performance and Financial Report in the competition conducted by APFASL. Moreover, the Kilinochchi District Secretariat applied for and received the 5S Quality Certification from the National Productivity Secretariat, and activities related to the productivity improvement of the District and Divisional Secretariats are being carried out continuously.

I express my heartfelt gratitude to all stakeholders who extended their cooperation for the development of the district in the year 2025.

S. Muralitharan
Govt. Agent / District Secretary,
Kilinochchi District.

S. Muralitharan
Government Agent/
District Secretary
Kilinochchi.

Management Committee of the District Secretariat

Management Committee of the District Secretariat 2025

District Secretary
Mr.Subramaniyam Muralitharan
SLAS I, MA in POP Devt, LLB

Addl. District Secretary
Mrs. Nalagene Inparaj
SLAS I, MA in PA

ADDI.District Secretary(Land)
Mrs.Pratheepan Ajitha
SLAS I

Director of Planning (Acting)
Mr. Saravanabavan Mohanabavan
SLPS I

Accountant
Mr.Ponnuththurai Sujathkumar
SLAcS II, MBA, Bcom(Hons),APFA(SL)

Asst. Director of Planning
Mr. Amarasingam Ketheeswaran
SLPS III, B.A(Hons) M.Phil in Ec, Dip in Pl.

District Statistician
Mr. Sivanantham Jeyavinthan
SL I

District Director of DMC
Mr.A.M.R.N.K.Alahakoon
B.A(Hons)
MMEinGIS and Remote Sensing

Administrative Officer
Mrs.Pirapakaran Sureka
MSO-Supra

Chief Accountant
Mr. Sivagnanam Kajenthiran
SLAcS I, BBA(Spl)Hons, PGDM, Dip in Eng,Dip in Proc, MBA, CPFA, CIPFA(UK)

Chief Internal Auditor
Mrs.Kumuthini Niranjan
SLAcS I, B.Com

Asst.District Secretary
Mrs.Saththijajeevitha Hariramanan
SLAS III,B.E,M.E,AMIE (SL)

District Engineer
Mr.Kamalanathan Divakar
SLES III,B.E,M.E,AMIE (SL)

Director of Samurthi
Mr.Saravanabavan Mohanabavan
SlPS I ,B.A

District Director of Agriculture
Mr.S.Rajeshkanna
B.Sc,M.Sc,MAS,Phd®

District Register
Mrs.Susitha Thivakaran
B.Sc(Hons)

District Register
Mr. Iyathurai Pirem
B.A (Hons)

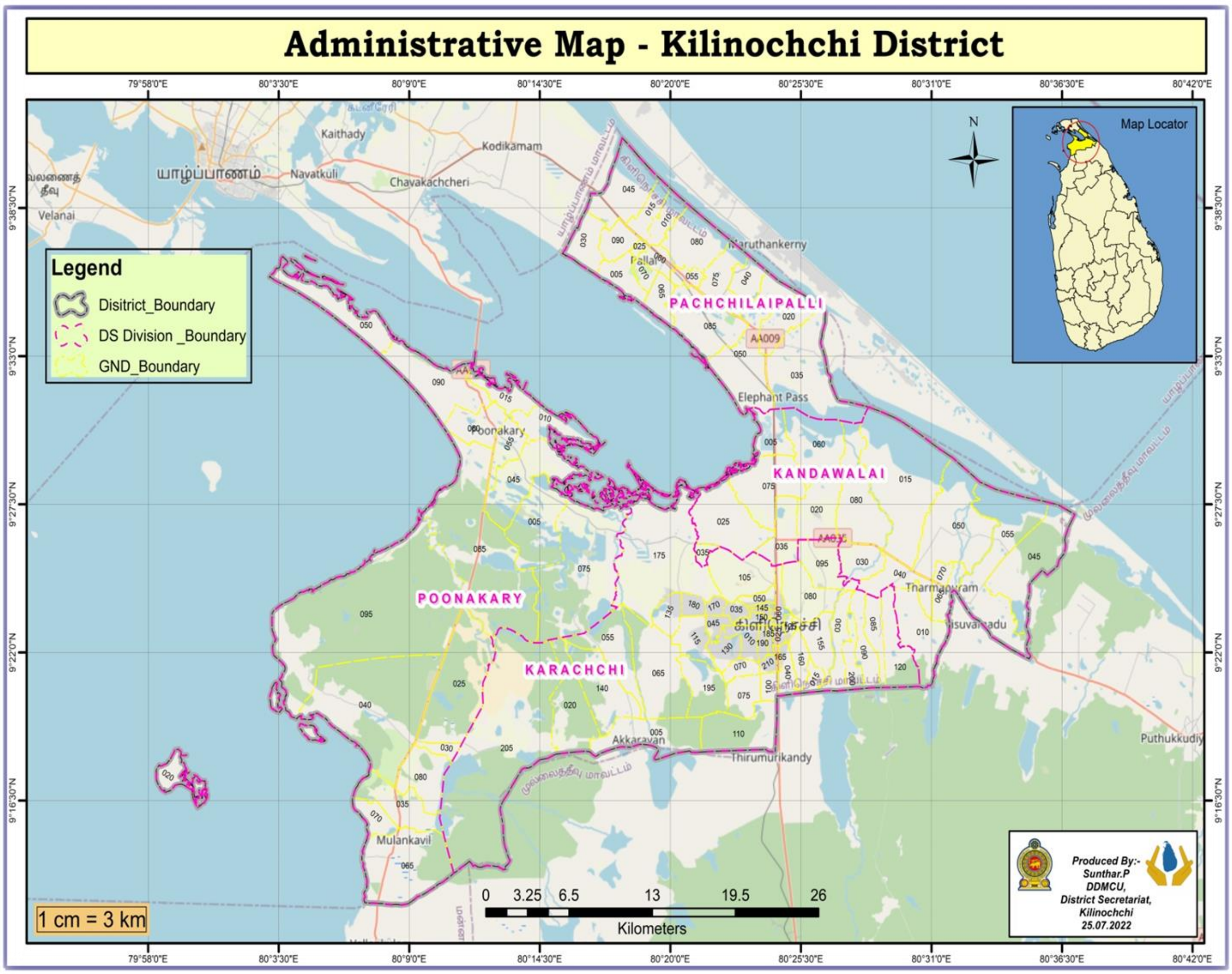
01. Institutional Profile / Executive Summary

1.1 Introduction of the District Secretariat

1.1.1 The Administrative Borders

Kilinochchi District is situated in the middle of the Northern Province. The borders of the District are the North boundary is Jaffna District, East and South Boundary is Mullaitivu District and the West and South boundary is Mannar District.

1.1.2 Historical Importance



The ancient history begins by the identification of Iranaimadu as the starting point of the first human inhabitation. At that time, the people of the District were doing Agriculture, Fishing, Hunting, and Livestock also they had the saving habit of the above at the same time.

There are four major irrigation tank including Iranaimadu, five Medium Tanks and minor irrigation tank are available in this district. It's believed that the people who lived here had the knowledge of technique and cultural of arts.

As the Historical reputation of the District the followings are being situated.

* Uruththirapuram Sivan Temple
* Pulyampokkanai Nagathampiran Temple
* Manniththalai St.Antony's Church
* PaalaitivuSt.Antony's Church
* Ponnaveli Sivan Temple
* Poonagary fort and Iyakkachchi fort

1.1.3 The Natural Resource

The Natural resource of the district which placed in this district is the Iranaimadu tank, Sunndikulam Bird's Sanctuary, Vannerikulam Bird's Sanctuaryand the Gowtharimunai beach.

1.1.4 Trade Economical Activities

Most of the people in Kilinochchi District are cultivating paddy with other field crops, Livestock, Fishing and Fruit Cultivation.

1.2 Vision Mission Statement and Objectives of the District Secretariat

Vision

"Providing effective Services to the Public through new modernized administration"

Mission

"According to the policy of the state upgrade the development and socio- cultural values of the district using the available resources in an effective way through"

Values

1. **Providing the service of nondiscrimination honesty and effectiveness**
2. **Employees who are in the same level should be treated equally**
3. **Using the environmental friendly products**
4. **Providing effective service to disabled elders**
5. **Acceptance and following the rules and regulation in the office by all the staff**
6. **Providing easy service to the public via electronic**

1.2.1 Key Functions

- ❖ Promote public services through digitalization of data
- ❖ Efficient usage of limited resource.
- ❖ Maximizing the productivity of service recipients.
- ❖ Utilization of eco-friendly products
- ❖ Create an environmental office to provide easy and efficient service to public
- ❖ Improve the district people living standard up to national standards
- ❖ Try to reduce the poverty through projects such as Samurdhi infrastructure development and employment opportunities
- ❖ Ensure a sustainable income level through livelihood assistance.
- ❖ Improve efficiency of the institution through change management.
- ❖ Ensure the sustainable growth of the Organization.
- ❖ Try to achieve the Sustainable Development Goals.

1.3 Efficient District Administrative System

- ❖ Maintaining the Setup of the Computer network between District Secretariat and Divisional Secretariats and having a setup for internal and external network.
- ❖ Keeping the personal records of the officers and paying salary, other payments, Railway warrants and providing suitable trainings to the officers as per their needs.
- ❖ Paying pension to the pensioners

Providing great public services to the village, region and district level people and ensuring the service providing for the above category.

- ❖ Issuing the Identity cards, Motor Vehicle license and business registrations.
- ❖ Having better access for registration of birth, marriage and death as well as issuing the above certificates copies without delay.
- ❖ Issuing the Vehicle license
- ❖ Making the necessary arrangement to issue the land permit and to solve the land related problems.
- ❖ Cultural values and physical and mental health care.
- ❖ Conducting the Cultural functions and competitions related to the culture and art.

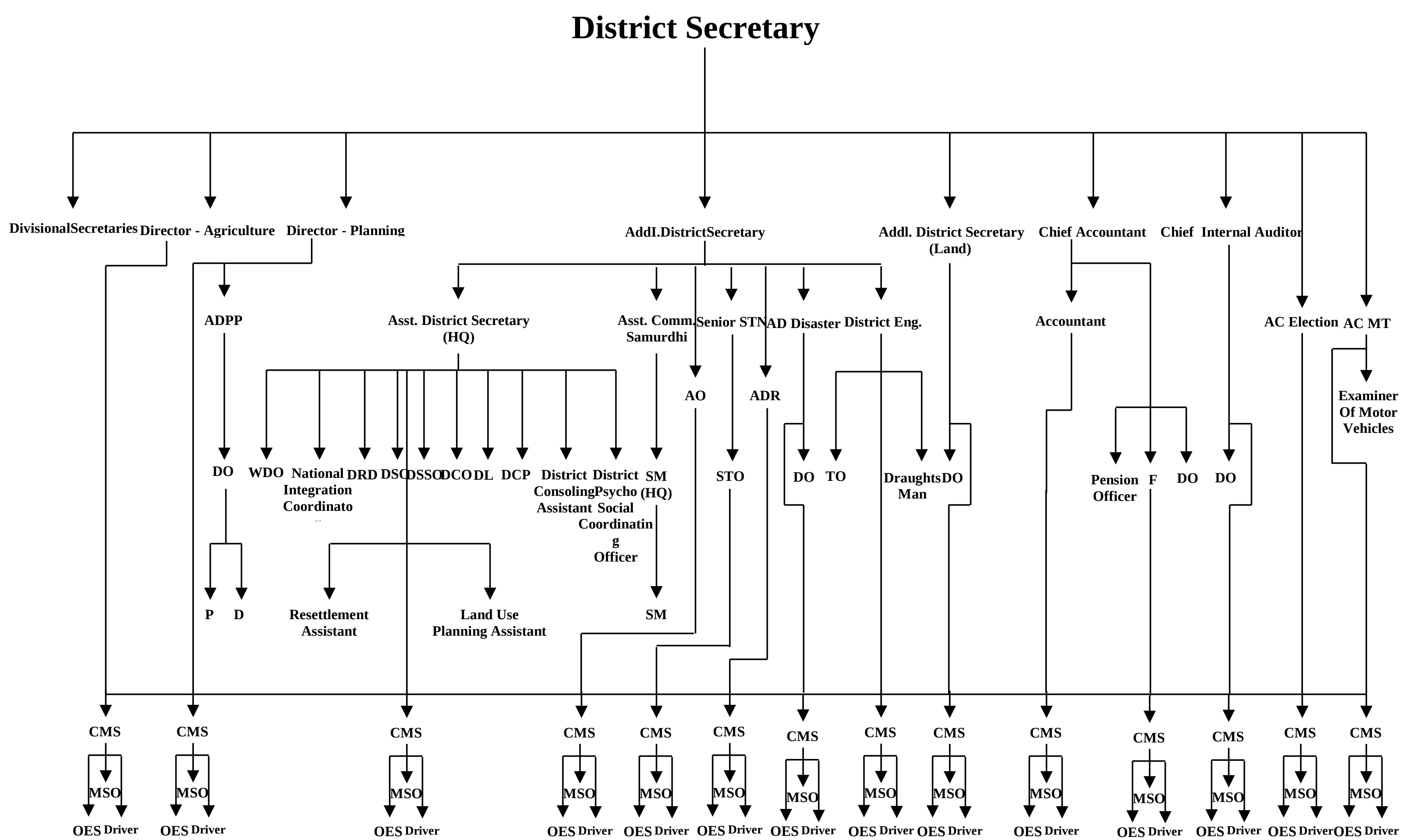
- Performing the games related to culture.
- Convening the District level sports meet and games for the differently able people.
- Carrying out the awareness programs for children and youths in order to create better citizens and conducting seminars to promote the mental health

Assisting to the village level people for education, health and agriculture as well as providing relief & livelihood assistances to the people who are under the poverty.

- Providing Self - employment trainings to the Woman headed households.
- Granting payment for elders, differently able people and patients who are suffering by special disease.
- Conducting disaster precaution meetings in village level and providing disaster relief service immediately.
- Registration of voters and coordination of the Elections.
- Issuing Seeds and planting materials to the farmers.

Organize the Road Development, Electricity facility and commanding for the housing projects, giving compensation for the people who has affected by the war, guiding and organizing the whole development works of the District.

1.4 Organizational Chart



1.5 Divisional Secretariats of the District

Divisional Secretariat' s	Grama Niladhari Divisions
Karachchi	42
Kandawalai	16
Poonakari	19
Pachchilaipalli	18

1.5.1 Population Information

S. No	Divisional Secretary	Total Family	Total Population	Male	Female	Tamil	Sinhala	Muslim
01	**Karachchi**	27,911	78,732	37,976	40,756	77,783	93	856
02	**Kandawalai**	9,485	28,232	13,752	14,480	28,204	2	26
03	**Poonakary**	8,825	28,506	14,298	14,208	26,792	8	1706
04	**Pachchilaipalli**	4,995	14,950	7,301	7,649	14,906	25	19
	Total	**51,216**	**150,420**	**73,327**	**77,093**	**147,685**	**128**	**2,607**

1.5.2 Basic Statistical Information of the District

Name of District	Kilinochchi
Province	North
Total Land Area	1279 sqkm
No. of Divisional Secretariat	04
No. of Grama Niladhari Division	95
No. of Village	354
No. of Polling Divisions	108
No. of Pradeshya Sabha	03
No. of Zonal Education Offices	02
No. of School	104
No. of Students	26,132
No. of Teachers	2087
Population	150,420

02. Progress of the Future Outlook

2.1 Special Achievements and Challenges

❖ National Level

The evaluation on Key Performance Indicators – 2022 was conducted among the Kilinochchi District Secretariat and Divisional Secretariat and its awarding ceremony held in 2023 at the Conference Hall of the Secretariat under the chair of Mr. S. Muralitharan / District Secretary of Kilinochchi.

131 Nos. of indicators in relevant to the disciplines of financial management, public administration, planning and audit were evaluated here. Especially, KPI covered indicators in the subjects of public services, citizenship charter, right to information, development activities, human resource management, implementation of recommendation of COPA, declaration of assets, management of losses, deployment of officers, submission of accounts, maintenance of registers, delegation of power, handling payroll, action plan, handling of procurement, management of Imprest , auditing activities, banking activities, maintenance of loan for officers and deposits, allocations and expenditures, maintenance of sub- Imprest and incomes including the annual performance reports.

A Committee on Evaluation of Key Performance Indicators was constituted comprising the members of K. Lingeswaran/ Chief Internal Auditor of Mullaitivu District Secretariat, K. Sivakaran/ Velainai Divisional Secretary and S. Mohanabavan/ Director of Planning of Northern Provincial Ministry of Health and evaluations were made. Accordingly, the winner Poonakary Divisional Secretariat with 95 marks, 1st runners Karachchi Divisional Secretariat with 93.33 marks were honored with “EXCELLENT ACHIEVEMENT” award.

S. Muralitharan
Govt. Agent / District Secretary,
Kilinochchi District.

S. Muralitharan
Government Agent/
District Secretary
Kilinochchi.

Se. No	Name of the Award	Awarded by	Year of Award	Date of Award	Place
1	National Productivity Awards	National Productivity Secretariat	2015	14.12.2016	Second
2	Evaluation programme of the committee in Public Accounts Financial Year 2015	Parliament of Sri Lanka	2015	13.11.2017	Certificate of Recognition
3	National Productivity Awards	National Productivity Secretariat	2018	26.03.2019	First
4	Youth with Talent	National Youth Services Council & Sri Lanka Federation of Youth clubs	2018		
5	"Thrunu Shirama Shakthi" community development project	National Youth Services Council			
6	Sithru 2019	Department of Social Services	2019		Second
7	National Productivity Awards	National Productivity Secretariat	2020	26.04.2022	First
8	Best Annual Reports and Accounts- 2022 in the public sector	Association of Public Finance Accountants of Sri Lanka	2022	14.12.2023	Gold Award
9	Evaluate Performance on KPI for the year of 2021	Parliament of Sri Lanka	2023		Second in all Districts

❖ District / Provincial Level

Se. No	Name of the Award	District/ Provincial	Year of Award	Place
1	District Secretariat, Welfare Society Trophy	District	2011	Champion
2	Literary Competition	Provincial	2012	Second
3	Divisional Sports Festival	District	2014	Champion
4	Government Agent Trophy - 2014, Volley ball (Men)	District	2014	Runner up
5	Government Agent Trophy - 2014, Cricket (Mix)	District	2014	Champion
6	Government Agent Trophy - 2014, Football (Men)	District	2014	Champion
7	International Women's Day 2016, Badminton	District	2016	First
8	GA Cup - 2016, Tag of war (Women)	District	2016	Runner up
9	"Healthy Lifestyle Challenge Trophy" - 2016, Foot ball	District	2016	Champion

10	Iranaimadu cup - 2017	District	2017	Participation
11	GA Cup - 2017, Chess (Women)	District	2017	Second
12	GA Cup - 2017, Chess (men)	District	2017	Second
13	GA Cup - 2017, Chess (Women)	District	2017	Second
14	GA Cup – 2017, Badminton (Men)	District	2017	Second
15	GA Cup – 2017, Badminton (Women)	District	2017	First
16	GA Cup – 2017, Tag of war(Women)	District	2017	Second
17	Inter – Departmental annual cricket tournament	Provincial	2017	Winners
18	GA Cup – 2018	District	2018	Overall Runner up
19	GA Cup – 2018, Carom (Men)	District	2018	First
20	GA Cup – 2018, Carom (Women)	District	2018	First
21	GA Cup – 2018, Badminton (Men)	District	2018	First
22	GA Cup – 2018, Football	District	2018	Second
23	GA Cup – 2022	District	2022	Second
24	GA Cup – 2022, Netball (Women)	District	2022	Second
25	GA Cup – 2022, Football	District	2022	Second
26	GA Cup – 2022, Volleyball (Men)	District	2022	First
27	GA Cup – 2022, Badminton (Men)	District	2022	Second
28	Key Performance Indicators	District	2022	Excellence Performance
29	Inter District Secretariat staff officer’s friendly cricket match	Provincial	2023	Second
30	Inter Departmental competition	District	2023	Overall Champion
31	Key Performance Indicators	District	2023	Second
32	Staff officers cricket Tournament	Provincial	2024	Participant

2.2 Rural Development Services

Activities of Dept. of Rural Development/ Kilinochchi functions under Northern Provincial Councils are as follows:

- At the four (04) Divisional Secretariats of Kilinochchi District, 173 Nos. of Rural Development Societies and Women Rural Development Societies which were registered has been functioning. They all are functioning well social level.

With the aim of motivating unemployed youth in the rural sides of Kilinochchi District and assisting the women who don't have the access of employments due to drop out from school, Women Development Center was established and through this, women are given

- trainings on costume designing, hand craft, home economic and esthetic works by an instructor.

- In Kilinochchi District, totally 80 students, 20 per division from Karachchi, Kandawalai, Poonakary and Pachchilaipalli have completed their trainings. Training was given to them on Diploma in Home Economics for the period of 12 months. Each student was paid Rs. 300.00 per day. At the end of the course, exams at every divisional secretariat and exhibitions at divisional and provincial level are conducted.

- Northern Provincial Rural Development Department has implemented the Web Based Information System for obtaining the required information.
    1. Updating by division
    2. Contact details
    3. Registered Societies
    4. Committee details on Registered Societies
    5. Particulars on Property belongs to Registered Societies
    6. Particulars on quality products of the societies and its members
    7. Particulars on registration number of Rural Women Rural Development Societies registered under the department
    8. Access to download
    9. Specification registers
    10. Applications for training
    11. Certificate on registration
    12. Circulars from departments

Project Works	Location	Allocation
Construction of new bridge	Mulankavil, Poonakary	2 Mn
Construction of new bridge	Pallikuda, Poonakary	3 Mn
Women Rural Development Society Common Purpose Hall	Sinnapallavarayankattu, Poonakary	0.45 Mn
Construction of new box girder bridge	Krishnapuram road link to Ananthapuram	1.5 Mn
Rural Development Society Common Purpose Hall	Uruthirapuram–West, Karachchi	0.452 Mn
Total		7.402 Mn

2.3 Probation and Child Care Services

Monthly Discussion

Programme	Date	Participants		
		Male	Female	Total
District Children Council: 1st Discussion	**16.04.2025**	**21**	**9**	**30**
District Children Council: 2nd Discussion	**10.07.2025**	**28**	**16**	**44**
District Children Council: 3rd Discussion	**06.10.2025**	**20**	**10**	**30**

World Children's Day

Programme	Date	Participants		
		Male	Female	Total
District Children Development Committee	**28.05.2025**	**21**	**27**	**48**
District Children Development Committee	**25.09.2025**	**23**	**29**	**52**
District Children Development Committee	**10.12.2025**	**25**	**32**	**67**

Awareness Programme for children on Prevention of Teenage Pregnancy

Programme	Date	Participants		
		Male	Female	Total
Kn/ Santhapuram Kalaimagal V.	09-10-2025	35	55	90
Kn/ St. Theresa's Girls' School	10-10-2025	-	91	91
Kn/ Paranthan Hindu M.V.	30-10-2025	55	41	96
Kn/ Poonakary Central College	31-10-2025	55	50	105
Kn/ Palai Central College	07-11-2025	70	32	102

Divisional Secretariat - Karachchi

Programme	Date	Participants		
		Male	Female	Total
Divisional Children Development Committee	04-04-2025	19	38	57
Divisional Children Development Committee	30-07-2025	26	29	55
Divisional Children Development Committee	29-10-2025	24	31	55
Divisional Children Development Committee	17-12-2025	19	36	55
Awareness session	25-04-2025	22	43	65
Divisional Children Council: 1st Discussion	28-03-2025	17	25	42
Divisional Children Council: 2nd Discussion	22-10-2025	58	42	100
Divisional Children Council: 3rd Discussion	14-11-2025	18	17	35
World Children's Day	26-09-2025	42	33	75
Clean Sri Lanka and Children's Day	21-11-2025	47	35	82

Divisional Secretariat - Kandawalai

Programme	Date	Male	Female	Total
Divisional Children Development Committee	26-03-2025	21	34	55
Divisional Children Development Committee	15-09-2025	26	13	39
Divisional Children Development Committee	22-12-2025	24	26	50
Awareness session	27-03-2025	32	39	71
Divisional Children Council: 1st Discussion	28-03-2025	29	17	46
Divisional Children Council: 2nd Discussion	09-08-2025	23	26	49
Divisional Children Council: 3rd Discussion	21-11-2025	25	28	53
World Children's Day	17-10-2025	49	56	105
Hepaharu Dehuru – Educational Assistance	January-December	7	8	15

Divisional Secretariat - Pachchilaipalli

Programme	Date	Participants		
		Male	Female	Total
Divisional Children Development Committee	26-03-2025	17	53	70
Divisional Children Development Committee	06-08-2025	25	15	40
Divisional Children Development Committee	14-11-2025	14	23	37
Divisional Children Development Committee	16-12-2025	12	33	45
Awareness session	11-04-2025	38	52	90
Divisional Children Council: 1st Discussion	22-04-2025	10	10	20
Divisional Children Council: 2nd Discussion	31-10-2025	14	6	20
Divisional Children Council: 3rd Discussion	14-11-2025	13	7	20
World Children's Day	16-10-2025	9	19	18

District Child Development Committee Discussion



District Children's Council Discussion



World Children's Day – District Secretariat



Awareness programme based on prevention of teenage pregnancy for school students



Children's Day – District Secretariat

Clean Sri Lanka and Children's Day

2.4 Women Child Affairs and Social Empowerment Services

No	District Secretariat or Divisional Secretariat	Plans	Allocation
01	District Secretariat	Selecting the best female entrepreneur on Women's Day	7,500
02	District	Immediate assistance for women affected by gender-based violence	25,000
03	District Secretariat	Women's Day Celebration	25,000
04	District	Pre-marital counseling	52,100
05	Poonakary	Livelihood support for women in the fishing industry	100,000
06	Pachchilaipalli	Livelihood support for women in the fishing industry	100,000
07	Karachchi	Livelihood support for women in the fishing industry	100,000
08	Karachchi	Livelihood Programme for women	25,000

2.5 Small Enterprises Development Services

The Small Business Enterprise Development Division is implementing many projects through the following units in order to increase business development and increase the income level of the youth by developing business ability and productivity of the youth.

1. Enterprise Development Unit
2. Marketing Development Unit
3. Finance and Support Services Unit
4. Technology and Innovation Unit
5. Business Advisory Service Unit
6. Research and Development Unit

Through the above mentioned units, many programs related to the welfare of entrepreneurs related to identifying business opportunities, solving business problems, identifying market opportunities, imparting training and development are being implemented by the small Business Enterprise Development Unit.

Training Programme	Expenditure
Formation of Entrepreneurs' Association	11,800.00
Field visit	4,326.00
Technical Training Course Consortium	41,440.00
New Year Fair	126,300.00
Linkage between Sellers and Buyers **Training course on Business Creation**	7,800.00
Online Marketing (with ILO contribution)	00
Barcode Coordination	7,500.00
Diwali District Fair	179,335.00
Laboratory testing for Food	34,297.00
Formation of Industrial Forum	12,300.00
Discussion on the activities of the Entrepreneurs' Association	10,800.00

2.6 National Disaster Relief Services

National disaster relief services center was established in 1996 under the ministry of social services and social welfare. And now it is attached to the district secretariat under the ministry of defense.

Objectives:

To contribute the national objective of sustainable development through minimized human suffering and loss and damage to the economic infrastructure by promoting and strengthening national capacities for disaster relief.

Our Key Activities

- Publishing district-level disaster situation reports.
- Short- and long-term relief measures for people who are affected by disasters.
- Formulating and implementing programs to rescue people from both natural and manmade disasters.
- Planning and implementing projects needed to minimize disasters. (Cleaning sewage drainage)
- Issuing of orders having coordinated with relevant parties ensuring implementation of reforms and rehabilitation activities.
- Implementation of rehabilitation and reform programs in order to bring the livelihood and economy of people affected by disasters both natural and manmade in to a normal state.
- Preparation and distribution of information on disaster conditions.
- Coordination of relief operation activities in emergency situations.

Situation report on flood, storm, and lightning disaster damages

No	Division	Affected Households	Affected Persons	Damaged Houses	
				Fully	Partially
1	Karachchi	2,469	7,528	-	159
2	Kandawalai	6,448	20,919	-	805
3	Poonakary	762	2,089	01	17
4	Pachilaipalli	724	2,152	-	14
	Total	**10,403**	**32,688**	**01**	**995**

Financial allocations by the National District Relief Service Centre to the Divisional Secretariats

Division	For house cleaning work(25,000/)		School student allowance (15,000/-)		Household and cooking equipment allowance (50,000/-)	
	Families	Allocation	No of Stu	Allocation	Families	Allocation
Karachchi	1520	38,000,000.00	701	10,515,000.00	-	-
Kandawalai	4100	102,500,000.00	5020	75,300,000.00	-	-
Poonakary	390	9,750,000.00	335	5,025,000.00	01	50,000.00
Pachchilaipalli	42	1,050,000.00	27	405,000.00	-	-
Total	**6052**	**151,300,000.00**	**6083**	**91,245,000.00**	**01**	**50,000.00**

Divisional Secretariat	Payment for Emergency Report	Payment for cooked meals	Payment for dry rations	Death Reparation	Removal of hazardous trees	Payment for Property Damaged (Partially)
Karachchi	295,650.00	1,439,200.00	14,166,000.00	2,500,000.00	487,968,.56	-
Kandawalai	317,810.00	7,090,692.00	39,316,400.00	-	237,186,947.80	-
Poonakary	27,210.00	375,625.00	3,952,300.00	-	5,693,587.00	2,500,000.00
Pachchilaipalli	50,000.00	7,820.00	1,089,900.00	-	2,607,392.00	-
District	1,379,135.00	-	-	-	-	-
Total	**1,069,805.00**	**8,913,337.00**	**58,524,600.00**	**2,500,000.00**	**290,375,895.36**	**2,500,000.00**

2.7 Internal Audit Activities

The Internal Audit Branch aims to improve the internal control systems of the District Secretariat and Divisional Secretariats and the efficiency of related activities.

The Internal Audit Branch prepared an improved annual work plan this year and accordingly, audits were carried out based on the monthly advance program in accordance with monthly work plan. A total of sixteen audit observations were sent in the year 2024. It is noteworthy that answers to twelve observations were received in due time and appropriate actions were taken. 89.86 percent of the activities in the annual work plan were subjected to internal audit. Also, compared to the previous year, internal audit activities were found to be effective this year

Subject	District Secretariat	Divisional Secretariats				Total
		Karachchi	Kandawalai	Pachchilaipalli	Poonakary	
Observations Forwarded	03	02	02	02	04	13
Received for Observation reply	03	02	02	02	04	13
Unreplied Observations	00	00	00	00	00	00

Copies of the observations are also sent to the Department of Management Audit, Internal Audit Division of the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, National Audit Office and the Chief Accountant of the District Secretariat.

Four Audit Management Committee meetings were held during the year to resolve issues arising from internal audits. At the meetings for this year, the Director of the Department of Management Audit participated in the first, third and fourth meetings virtually (via zoom) and in the second meeting by visiting the District Secretariat in person. The Internal Auditor of the State Ministry of Home Affairs participated in the first, third and fourth meetings virtually (via zoom) and in the second meeting by visiting the District Secretariat in person. The Senior Assistant Auditor General of the National Audit Office participated in the first and third meetings in person.

Audit Management Committee Meeting		1st of 2025	2nd of 2025	3rd of 2025	4th of 2025
District Secretariat Kilinochchi	Plan	13.02.2025	15.05.2025	20.08.2025	19.11.2025
	held	13.02.2025	16.05.2025	20.08.2025	05.12.2025
Divisional Secretariat - Karachchi	Plan	31.01.2025	06.05.2025	07.08.2025	11.11.2025
	held	31.01.2025	15.05.2025	14.08.2025	26.11.2025
Divisional Secretariat - Kandawalai	Plan	30.01.2025	02.05.2025	06.08.2025	07.11.2025
	held	30.01.2025	02.05.2025	06.08.2025	07.11.2025
Divisional Secretariat - Pachchilaipalli	Plan	28.01.2025	29.04.2025	01.08.2025	04.11.2025
	held	24.01.2025	09.05.2025	01.08.2025	04.11.2025
Divisional Secretariat - Poonakary	Plan	29.01.2025	30.04.2025	05.08.2025	06.11.2025
	held	29.01.2025	30.04.2025	15.08.2025	27.11.2025

Also Internal Audit units for Divisional Secretariat's are successfully established and they are functioning very well as per instruction given by Management Audit Department (circular No DMA/01-2019-).

Further Internal Audit branch reported to District Secretary regarding the scope and performance of work by visiting to project works of District Secretariat and Divisional Secretariats. At Audit Management Committee meetings, the following matters were discussed to improve system and avoid risk.

- Internal control and risk.
- Internal Audit observation and rectification
- Site visit observation
- Review of the Audit Queries of the National Audit office
- Action on last COPA meeting minute and the progress.

2.8 Land Use Policy Planning Services

The objective of the Department is to encourage the better use of the country's land. The department has been carrying out many tasks in the district and area to achieve this objective.

S.No	Activity	Place	Allocation (Rs.)	Expenditure	Percentage Completed
01	Data collection on land use, updating, exchange of data and planning -Updating of change in land use	District	360,000	357,532	99.3%
02	Increasing productivity of underutilized agricultural lands through soil and water conservation methods	Karachchi Kandawalai	339,000	337,240	99.4%
03	Preparation of land use plans at the rural level for the sustainable land use through participatory approach	Karachchi Pachchilaipalli	120,000	120,000	100%
04	Awareness project on scientific method land use planning	Karachchi Kandawalai Pachchilaipalli Poonakary	49,000	49,000	100%
05	division-level land use planning committee meeting	Karachchi Kandawalai Pachchilaipalli Poonakary	48,000	48,000	100%
06	District land use planning meeting	District	15,000	15,000	100%

2.9 Industries Services

- Handloom Production and Training thereon
- Coir Production and Training thereon
- Training on Traditional Small Scale Industry
- Trainings on other non-traditional vocations. (Trainings of Sewing Machine Repair, Batik designing, paper related Products, Palm Leaf related Products, Saree Blouse Cutting, production of wax and yogurt)

A. Details of Technology Transfer Training Courses are as follow

NO	Course	Place	D.S Division	Period	No. of Beneficiary
1	Aari Designing	Kili Town	Karachchi	7 Days	15
2	Saree Blouse Cutting	Piramandhanaru	Kandawalai	3 Days	15
3	. Training on Preparing Washing Liquid	Pachchilaipalli	Pachchilaipalli	1 Day	15
4	Resin Art Course	Pachchilaipalli	Pachchilaipalli	1 Day	15

B. Services Related to Entrepreneurship

NO	Details	No. of Beneficiary
1	Provision of equipment for entrepreneurs. – Provincial Specific Development Grant	39
2	Organized market Opportunities at the divisional secretariat level	225
3	Entrepreneurs participated nationally through a sculpture exhibition	11 (Received Awards)
4	Training provided to entrepreneurs to fascinate marketing	85

C. Vocational Training Centers and Trade Centers

- Handloom Waving Center – Tharmapuram, Kandawalai
- Coir Production Center – Puloppalai, Pachchilaipalli
- Packaging Center – Pallikuda, Poonakary
- Trade Center for selling Local Products – Thirunagar, Karachchi
- Kilinochchi District entrepreneurs were supported through Financial Fair at the investment of 1.5 Mn - Old District Secretariat hall

2.10 "Aswesuma" Welfare Benefit Services

The Aswesuma welfare benefit program, which is being carried out under the provisions of the Welfare Benefits Act No. 24 of 2002, and subsequent amendments, was approved by the Cabinet on December 15, 2022. The program, as detailed in Special Gazette No. 2302/23 dated October 20, 2022, encompasses welfare benefit payments across four social categories: transitional, vulnerable, poor, and extremely poor. Moreover, it extends financial support and allowances to individuals with disabilities, the elderly, and kidney patients.

The number of applications received at the Kilinochchi district for the "Aswasuma" benefits program – 31413

"Aswesuma" Payment – First stage

NO	Divisions	Type of Payment						
		2,500/-	5,000/-		8,750/-	10,000/-	17,500/-	Total Beneficiaries
		At Risk	Poor	At Risk	Extremely Poor	Poor	Extremely Poor	
1	**Karachchi**	462	1814	1011	1189	2183	534	**7193**
2	**Kandawalai**	199	662	312	462	738	157	**2530**
3	**Poonakary**	192	609	460	392	935	322	**2910**
4	**Pachchilaipalli**	95	500	215	375	666	204	**2055**
	District Total	**948**	**3585**	**1998**	**2418**	**4522**	**1217**	**14688**

The number of applications received at the Kilinochchi district for the "Aswesuma" benefits program – 6360

Aswesuma" Payment – Second stage

NO	Divisions	Type of Payment					
		2,500/-	5,000/-	8,750/-	10,000/-	17,500/-	Total Beneficiaries
		At Risk	Poverty/At risk	Extremely Poor	Poor	Extremely Poor	
1	Karachchi	53	412	212	407	147	**1231**
2	Kandawalai	17	146	91	132	80	**466**
3	Poonakary	27	162	28	130	40	**387**
4	Pachchilaipalli	6	37	20	40	25	**128**
	District Total	**103**	**757**	**351**	**709**	**292**	**2212**

Old age allowance recipients among Aswesuma beneficiaries

NO	Divisions	Type of Payment				Total Beneficiaries
		Poverty	Extremely Poverty	Transitional	Vulnerable	
1	Karachchi	1324	1096	323	281	3024
2	Kandawalai	458	421	132	131	1142
3	Poonakary	388	333	99	119	939
4	Pachchilaipalli	348	334	70	48	800
	District Total	**2518**	**2184**	**624**	**579**	**5905**

Stationery allowances for school students among Aswesuma beneficiaries

NO	Divisions	Type of Payment						Total Beneficiaries
		Poverty		Extremely Poverty		Vulnerable		
		1-11	12-13	1-11	12-13	1-11	12-13	
1	Karachchi	2688	759	987	188	931	382	**5935**
2	Kandawalai	927	246	340	56	271	116	**1956**
3	Poonakary	1189	307	550	86	499	182	**2813**
4	Pachchilaipalli	647	185	328	59	187	47	**1453**
	District Total	**5451**	**1497**	**2205**	**389**	**1888**	**727**	**12157**

2.11 Cultural Affairs Services

01. Arts & Literature Competitions

Arts & Literature Competitions were conducted at National level and 53 winners were honored with awards and certificates at the cultural festival held on 2025.10.24 at the open gallery of Vaddakachchi Ramanathapuram West G.T.M School.

02. Kalaignar Suwatham

Under the “Kalaignar Suwatham” Programme, home visit was made to (03) artists per Divisional Secretariat and honored with gifts and memorable awards.

03. National Award

At the State Dance Festival 2025, the Karachchi Divisional Secretariat won 02 national awards and the Pachchilaipalli Divisional Secretariat won 03 national awards. They were honored on 17.11.2025 at the Nelum Pokuna Mahinda Rajapaksa Theatre in Colombo.

0.4 Kalabhushana State Award

The Kalabhushana State Award for the year 2025 was awarded to two artists from Karachchi and Pallai.

0.5 Art Competition

An art training workshop program was held on 27.03.2025 for the students of Kn/ Pallai Maha Vidyalayam

0.6 Palaitivu St.Antony's Church Festival

Annual festival of Palaitivu St. Antony's Church held last year on the 21st &22nd of March .Dept. of Christian Affairs allocated Rs. 200,000.00 for this festival. Expenditures of Rs. 6,600.00 for refreshment,Rs.212,415.00 for St.Annammal Fisherman Co-op Society and Pallikuda Fisherman Co-op Society for organizing boat service were incurred for the pre- arrangement meeting of this festival where more than 5000 Nos. of devotees took part

0.7 Annual Festival of Manithalai St . Sebestian Church

The annual festival of Manithalai St. Sebastian Church Under Poonakary Divisional Secretariat held on 28,29&30th of August . Dept . of Christian Affairs allocated Rs. 100,000.00 for this festival. Pre-arrangements for this festival was carried out by the District Secretariat jointly with Poonakary Divisional Secretariat.

0.8 Church Renovation

Rs. 500,000.00 was received from the Department of Christian Religious Affairs for the renovation of the Uthayanagar Our Lady of Vailankanni Church, and Rs. 477,592.00 was allocated by the Presidential Fund for the renovation of the Uruthirapuram Our Lady of Fatima Church within the Karachchi Divisional Secretariat division. The works for both have been completed.

2.12 District Statistics Services

The Department of Census and Statistics is the national statistical office in Sri Lanka mainly responsible for the collection and dissemination of statistical data requirements of the government. Apart from its responsibility of collecting and supplying data on the various sectors of the socio-economic conditions of the country, it is required to recruit, train and place professional staff to all government agencies requiring statistical services. In addition, it provides statistical consultancy services that require assistance on statistical matters.

The Department of Census and Statistics is the central government agency which is responsible for collection, process, analysis and dissemination of statistical information and computation of statistical indicators related to socio-economic condition of the country. The Department provides required for national planning and policy formulation of the government as well as that needed for monitoring the progress in implementing such polices. Department also provides data to the needs of local and international agencies regularly on a variety of subject areas drawn from different sources, including its own census and surveys. The data collected covers subjects such as population, agriculture, trade, industry, prices, national income etc.

Activities

- **a.** Survey on Tobacco User
- **b.** Bi-Annual Sample Surveys to Estimate the Average Yield of Paddy
- **c.** Annual Survey of Industry Sri Lanka Labor Force Survey
- **d.** Paddy Statistics
- **e.** Highland Crop Statistics
- **f.** Retail and Producer Price
- **g.** Livestock Statistics
- **h.** Slaughter Statistics
- **i.** Building Statistics
- **j.** Census of population

Performance Activities

Under the Chapter 2, all below mentioned works have been implemented completely and successfully in 2025.

Received fund allocations : Rs. 10,195,308.82

Expenditure : Rs. 9,747,803.25

Balance : Rs. 447,505.57

2.13 Planning Services

1. District Development Programme Works

The District Development Programme works were identified in accordance with the guidelines specified in Circular No. NP/1/2025(1) of the Ministry of Finance, Planning, and Economic Development. A financial allocation of Rs. 61 Mn was received and released to all Divisional Secretariats. These projects were implemented directly by the Divisional Secretariats with the technical cooperation of other relevant departments.

Details of Projects at Divisional Secretariats

No	Division	No of project works	Allocation(Rs Million)
1	Karachchi	16	16.45
2	Kandawalai	06	12.00
3	Poonakary	13	14.80
4	Pachchilaipalli	11	17.75
	Total	**46**	**61.00**

As per the guidelines provided by the Department of Project Management and Monitoring, these development projects were categorized sector-wise as follows:

NO	Sector	Number of Projects	Allocation(Rs Million)
1	Agricultural development, livestock, and fisheries production and marketing enhancement projects.	11	16.65
2	Development of food storage, air conditioned rooms, transport facilities for agriculture, and infrastructure development.	5	7.30
3	Market development, sales outlets, and infrastructure facilities development.	3	5.80
4	Industrial and technology programmes for small and large-scale entrepreneurs.	4	5.60
5	Support facilities for business promotion using local raw materials.	2	4.00
6	Infrastructure development for tourism development.	21	21.65
	Total	**46**	**61.00**

2. Decentralized Budget

The Decentralized Budget works were identified in accordance with the guidelines specified in Circular No. 01/2025 of the Ministry of Finance, Planning, and Economic Development. A financial allocation of Rs. 13.00 Mn was received by the District Secretariat from the said Ministry and released to 03 Divisional Secretariats. The projects were implemented directly by the Divisional Secretariats with the technical support of other relevant offices

Details of Projects at Divisional Secretariats

NO	Division	No of Project Works	Allocation(Rs Million)
1	Karachchi	3	4.50
2	Kandawalai	3	4.00
3	Poonakary	3	4.50
	Total	**9**	**13.00**

Road Development – 200 Mn

Ministry – Ministry of Transport ,Highways and Urban Development

This project was implemented with the approval of the Ministry with the approval of the roads District Coordination Committee , Following approval of the eight roads belonging to the Karachchi and Kandawalai Divisional Secretariat Divisions reconstruction of the roads with the funds allocated by the Ministry of Transport, Highways and Urban Development in 2025.

No	Divisional Secretariat	Name of the road	Allocation
01	**Karachchi**	**Reconstruction of Muthumariamman – Phase I**	27.0
02	**Karachchi**	**Reconstruction of Muthumariamman – Phase II**	35.0
03	**Kandawalai**	**Reconstruction of village Expansion Road Project**	45.0
04	**Kandawalai**	**Reconstruction of Nagathampiran Road – Phase I**	33.0
05	**Kandawalai**	**Reconstruction of Nagathambiran Road – Phase II**	28.0
06	**Karachchi**	**Reconstruction of Vinayagapuram**	32.0

As per the guidelines provided by the Department of Project Management and Monitoring, these development projects were categorized sector-wise as follows:

NO	Sector	Number of Projects	Allocation(Rs Million)
1	Agricultural development / livestock and fisheries production and marketing enhancement projects.	5	8.00
2	Development of value-addition centers for agricultural products and infrastructure development	2	2.00
3	Market development / sales outlets and infrastructure facilities development	2	3.00
	Total	**9**	**13.00**

3. Projects Implemented by the World Food Programme in Kilinochchi District

3.1 School Student Feeding Programme

Under the sponsorship of the World Food Programme, two projects were implemented in our district.

3.1.1 School Student Feeding Programme

Under this scheme, 51 beneficiaries were provided with poultry coops and 96 beneficiaries were provided with agricultural equipment to support the provision of food to school students.

3.1.2 Provision of Poultry Coops - 2025

Under the School Student Feeding Programme, Rs. 8,223,000.00 was released for 18 new poultry coops and the repair of 10 coops. These funds were provided to the Divisional Secretariats and implemented by them.

Divisional Secretariat	Allocation		Expenditure	
	Providing new coop	Coop renovation	New coop	Renovation
Karachchi	2988000.00	450000.00	2988000.00	450000.00
Kandawalai	1494000.00	450000.00	1494000.00	450000.00
Poonakary	1120500.00	450000.00	1120500.00	450000.00
Pachchilaipalli	1120500.00	150000.00	1120500.00	450000.00
Total	**6723000.00**	**1500000.00**	**6723000.00**	**1500000.00**

3.1.3 An amount of Rs. 134,460.00 (2% of administrative costs) was provided for the construction of poultry coops. These were allocated to the Divisional Secretariats, and all expenditures have been finalized.

3.1.4 A sum of Rs. 432,000.00 was provided to the District Secretariat and Divisional Secretariats for the progress review meetings of this project. These have been fully completed

3.1.5 Under the School Student Feeding Programme, Rs. 815,914.00 was provided for business planning training and the training of Economic Development Officers by the District Secretariat and Divisional Secretariats. All these have been fully completed



4. Asset Enhancement Program

4.1 Expenditure on Purchase of Equipment

Under this program, 4 programs were implemented in Karachchi Divisional Secretariat Division and 2 programs in Kandawalai Divisional Secretariat Division. For this program, Rs. 4,310,700.00 was released for procurement of materials and Rs. 1,123,695.00 for administrative expenses. All the allocations have been utilized completely

5. Ministry of Housing, Construction and Water Supply

Housing Scheme

The Ministry of Housing, Construction and Water Supply Development has constructed 112 houses worth Rs. 146.40 million, including 36 houses worth Rs. 900,000.00 each and 76 houses worth Rs. 15,000,000.00 each, under the Permanent Housing Construction Project for the people of the Northern and Eastern Provinces who were displaced and resettled due to the conflict in Kilinochchi District.

No	Divisional Secretariat	Number of houses	
		Rs 900,000.00	Rs 15,00,000.00
1	**Karachchi**	23	45
2	**Kandawalai**	-	12
3	**Poonakary**	6	11
4	**Pachchilaipalli**	7	8
Total		**36**	**76**

6. Free Electricity Connection

Under the Project of providing free electricity connection, the Ministry of Housing, Construction and Water Supply Development has provided 134 connections worth Rs. 38, 461.00 each to the people who were resettled in Kilinochchi District at a cost of Rs. 5.15 Mn.

No	District Secretariat	Connections per Rs 38,461.54
1	**Karachchi**	46
2	**Kandawalai**	12
3	**Poonakary**	35
4	**Pachchilaipalli**	41
	Total	**134**

7. Free Water Supply

The Ministry of Housing, Construction and Water Supply Development has provided 363 connections worth Rs. 28,851.00 each to the people who were resettled in Kilinochchi District at a cost of Rs. 10.47 Mn.

No	District Secretariat	Connections per Rs 28,851.00
1	**Karachchi**	123
2	**Kandawalai**	14
3	**Poonakary**	185
4	**Pachchilaipalli**	41
	Total	**363**

8. Internal Road Reconstruction

The Ministry of Housing, Construction and Water Supply Development has reconstructed 8 internal roads in the resettlement areas of Kilinochchi District at a cost of Rs. 78.20 Mn under the project to reconstruct internal roads.

No	Name of the road	Division	Estimate Amount Rs (Mn.)
01	Indhirapuram Main Road	Pachchilaipalli	9.50
02	Vembadukeni Puliyadi Road	Pachchilaipalli	9.80
03	Iththavil Ambalavalai Road	Pachchilaipalli	9.80
04	Mugamalai Kilali Road	Pachchilaipalli	9.70
05	Ezhuthumattuvaazh Ambalavalai Road	Pachchilaipalli	10.00
06	Kariyaalainaagapaduvan Road	Poonakary	9.80
07	Kumizhaavalai Road	Poonakary	10.00
08	Kiraanchi Thanneerthotti Road	Poonakary	9.60
	Total		**78.20**

9. Paranthan Investment Zone

The Ministry of Finance, Planning and Economy has provided Rs. 12,311,625.32 for the water and electricity connections for the purpose of establishing Paranthan Investment Zone.

Zone	Information	Total Expenditure Estimate	Total Allocation 2025	Execution Department
Paranthan	Electricity connection	1,544,632.72	1,544,632.72	Sri Lanka Electricity Board
Paranthan	Water connection	10,766,992.60	10,766,992.60	National Water Supply and Drainage Board
Total		**12,311,625.32**	**12,311,625.32**	

10. RURAL DEVELOPMENT PROGRAMME - 2025

Climate-Resilient Community Farming Project - Piramanthanaru

Under the Rural Development Program implemented by the Ministry of Rural Development, Social Security, and Social Empowerment in 2025, the Climate-Resilient Community Farming Project was executed in the Piramanthanaru village within the Kandawalai Divisional Secretariat division of the Kilinochchi District.

No	Name of the project	Number of project works	Total Allocation	Total cost
01	Climate adapted agricultural community farm - Pramanthanaru	26	67,814,512.50	63,900,935.56

2.14 District Disaster Management Services

The District Disaster Management Coordinating Unit of Kilinochchi continues its efforts to create a

safe and resilient district through ongoing activities. These operations are carried out across three main sectors: Awareness and Training, Preparedness Measures, and the Disaster Mitigation Division. To minimize the impact of disasters, the DDMCU undertook the following actions in 2025:

Awareness and Training

Several successful awareness programs were conducted to enhance knowledge regarding disaster risks and safety measures.

- Awareness training for youth at the Kilinochchi Vocational Training Authority (VTA).
- Capacity-building training to strengthen response skills for Chemical, Biological, Radiological, and Nuclear hazards for those engaged in high-risk industries in the Kilinochchi district.
- Awareness sessions focused on coastal and maritime disasters conducted for fishermen in the Grama Niladhari divisions of Ponnaveli, Kiranchi, Nachikuda, Gowtharimunai, and Iranamathanagar.
- Disaster Risk Reduction orientation for newly elected members of the Local Government Authorities in the Kilinochchi district.

These activities have encouraged public participation in district-level disaster risk reduction efforts. A total of Rs. 164,360.00 was utilized for these awareness programs.

Programme	Number of programmes	Allocation	Expenditure	Balance
Awareness & Training	09	187,040.00	164,360.00	34,680.00

Awareness Programme for Youth on 19.03.2025

CBRNE Training on 13.08.2025

Awareness Programme for Fishermaen at Kiranji on 30.11.2025

Awareness Programme for Fishermen at Kowtharimunai

Awareness Programme for the Members of Pradeshiya Sabha on 19.11.2025

National Security Day on 26.12.2025

Preparedness Measures

Disaster preparedness activities at the district and divisional levels were continuously carried out to improve coordination and planning

Key Preparedness Activities:

- Seasonal Preparedness Meetings was conducted at the district level and within the Karachchi, Kandawalai, Pachchilaipalli, and Poonakary divisions to ensure readiness for seasonal hazards.
- A disaster safety and evacuation plan was developed for Kn/Kanagambikaikulam G.T.M. School to enhance student awareness.
- A Village-Level Disaster Safety plan was formulated in the Ambalnagar and Thambakamam Grama Niladhari divisions.
- These initiatives have fostered cooperation between government agencies, NGOs, and communities, ensuring better readiness for emergencies. A total of Rs. 214,360.00 was spent on these activities.

Event	Number of events	Allocation	Cost	Balance
Preparedness Measures	10	250,000.00	214,360.00	35,640.00

District Preparatory Discussion on 29.10.2025

Divisional Level Discussion – Kandawalai

Divisional Level Discussion – Pachchilaipalli

Preparation of School-Level Disaster Safety Plan: Kanagambigai G.T.M School

Divisional Level Discussion – Karachchi

Preparation of Village Level Disaster Safety Plan – Thambakamam

Disaster Mitigation Activities

Mitigation projects were implemented in flood-prone areas to reduce impact and improve community resilience:

- Construction of a permanent drainage system in the Kariyalainagapaduvan GN division within Poonakary division.
- Construction of a 1.5 km drainage channel from Sambukkulam to Vilukkulam – Kandavalai Division.
- Cleaning and widening of Nethaliyaru**,** 4 km in length, situated at Kandavalai Division

This long-term infrastructure project aims to protect property and agricultural lands by mitigating flood damage, while also reducing the impact of seasonal disasters.

Divisional Secretary	GN Division	Project	Allocation	Expenditure
Poonakary	Kariyalainagapaduwaṅ	Drainage construction Kariyalainagapaduwan	3,000,000.00	3,000,000.00
Kandawalai	Kalmadunagar	Drainage reconstruction from Sambukulam to Villukulam 1.5km	1,200,000.00	1,135,863.33
Kandawalai	Dharmapuram East	Deepening and widening of Neththiliyaaru	4,000,000.00	3,987,143.76

Renovation of Canal from Sambukkulam to Villukkulam.

Deepening and Widening of Netheli river, 4 km stretch.

Drainage Construction - Kariyalaingapaduvan.

Highlighted Activities of Disaster Management Centre:

- Recently, field inspections were conducted to Rathnapuram & Krishnapuram GN divisions with Irrigation Engineers and community organizations to identify risk reduction measures for flood-affected areas.
- A joint field study was conducted at Kaddaikadu GN division with Sarvodaya District Coordinator, GN officers, Rural Societies' Chairmen, and Sarvodaya youth groups to identify potential mitigation needs.
- Following the divisional preparedness meeting on 25.09.2025 at Poonakary division, a team recommended the renovation of the Sunnavil-Palavi road (from the 12th-mile post to Veravil) as an alternative to the flood-prone Pallavarayankattu-Kiranchi-Ponnaveli road.
- A joint inspection was conducted at Kandawalai division with the District Secretary, District Coordinator, Divisional Secretary and Irrigation Engineers to review mitigation progress and investigate illegal sand mining affecting waterways.

Based on the observations made by the Disaster Management Unit on of 30th of September and 2nd of October at Rathnapuram within Karachchi Division, a joint visit was conducted on November 19, with the participation of District Secretary and relevant stake holders resulting in critical decisions to mitigate future flooding

Team Field Visit to Rathinapuram Grama Niladhari Division.

Team Field Visit to Krishnapuram Grama Niladhari Division

Field visit jointly with Sarvodaya and Civil Societies

Field visit to monitor the renovation of Kiranji – Ponnaveli Road

Team field visit with Govt. Agent on Disaster Mitigation

Field visit on illegal sand mining

A team field visit in the Rathinapuram Grama Niladhari Division led by the Government Agent, involving Irrigation Department officials, Divisional Secretariat Staff, members of Farmers' Organizations, and village-level community organizations.

Emergency Response Measures

Description	Allocation	Cost	Balance
Disaster Relief Fund 103-02-17-02-2509-109(11)	1,000,000.00	628,634.00	371,366.00

During the "Cyclone Ditwa" and subsequent floods on November 27, 2025, the unit coordinated the Dissemination of early warning information to the public, safe evacuation of affected residents and Integration of government departments, the Armed Forces, and NGOs to provide immediate relief and essential assistance.

2.15 Social Services

Department of Social Services, National Secretariat for Persons with Disabilities, and National Secretariat for Elders – Work Programs for the Year 2025

- ❖ Livelihood enhancement allowance of Rs. 10,000 is provided for persons with disabilities

No	Divisional Secretariat	Payees
1	Karachchi	1409
2	Kandawalai	679
3	Poonakary	511
4	Pachchilaipalli	500
	Total	**3099**

- ❖ An allowance of Rs. 5,000 is provided for senior citizens over 70 years of age.

No	Divisional Secretariat	Payees
1	Karachchi	2917
2	Kandawalai	1050
3	Poonakary	911
4	Pachchilaipalli	578
	Total	**5456**

- ❖ An allowance of Rs. 10,000 is provided for patients suffering from kidney disease

No	Divisional Secretariat	Payees
1	Karachchi	193
2	Kandawalai	45
3	Poonakary	41
4	Pachchilaipalli	20
	Total	**299**

❖ Provision of minimum basic facilities and sanitary products.

No	Divisional Secretariat	Amount(Rupees)
1	Kandawalai	700,000
2	Pachchilaipalli	700,000
	Total	**1400,000**

❖ **Arogya** Financial assistance for elderly

No	Divisional Secretariat	Amount(Rupees)
1	Karachchi	75,000
2	Kandawalai	75,000
3	Pachchilaipalli	75,000
4	Poonakary	75,000
	Total	**300,000**

❖ Financial assistance for spiritual pilgrimages

No	Divisional Secretariat	Amount(Rupees)
1	Karachchi	75,000
2	Kandawalai	75,000
3	Pachchilaipalli	75,000
	Total	**225,000**

❖ Issuance of Senior Citizen Identity Cards.

No	Divisional Secretariat	Number of beneficiaries
1	Karachchi	164
2	Kandawalai	132
3	Poonakary	108
4	Pachchilaipalli	20
	Total	**424**

2.16 Agriculture Services

Rural Livelihood Development: Black Gram and Green Gram Cultivation Project

Ministry of Agriculture- Rural Economic division has implemented two projects through District Secretariat, Kilinochchi in the year 2025. Project aims to enhance livelihood development and food security of the people in the district

❖ **Additional Crop Cultivation Project – Black gram and Green gram**

From four Divisional Secretariat divisions in the district, 109 beneficiaries were selected for Black Gram cultivation and 138 beneficiaries for Green Gram cultivation. Seeds were distributed to them accordingly. Depending on the available land area, seeds were provided free of charge for cultivation ranging from 0.25 acres to 1 acre. Consequently, Black Gram cultivation has been carried out on 69.25 acres, and Green Gram cultivation on 84.5 acres.

Financial Allocation: Rs. 1.98 (Mn) Expenditure: Rs. 1.95 (Mn)

Project detail

Details	Divisional Secretariat			
	Karachchi	Kandawalai	Poonakary	Pachchilaipalli
Black gram cultivation				
Number of beneficiaries	36	29	31	13
Farming area expansion (ac)	26	16.75	19	7.5
Green gram cultivation				
Number of beneficiaries	86	22	27	3
Farming area expansion (ac)	61	7.25	15	1.25

➢ **Renovation of Ware Houses belongs to Paddy Marketing Board**

Financial Allocation: Rs, 0.9 Mn

No	Name of Ware Houses	Allocation
01	Puliyampokkanai Ware House	0.2
02	Kandawalai Ware House	0.2
03	Ramanathapuram Ware House	0.5
Total		0.9

2.17 Motor Traffic Services

Motor Traffic Department , Kilinochchi works for2025		
1	Applications for new driving license	5578
2	Applications submitted for the extension of existing driving licenses (Light Vehicles).	420
3	Applications submitted for the extension of existing driving licenses (Heavy Vehicles).	320
4	Written examination applications (Repeat, New, and Extensions for Heavy Vehicles).	8497
5	Learner's Permits (Repeat, New, and Extended).	5837
6	Issuance of temporary driving licenses	5204
7	Application for renewal of driving license	3257
8	Vehicle Number Plates	119
9	Vehicle Weight Certificates	50
10	Inspection of vehicles under prohibition orders	65
11	Other vehicle Inspection Reports	146
12	Total Service charge (excluding the vehicle number plates)	45,794,666.75

2.18 Land and District Registry Services

01. Document Registration

I.	No of Deeds Registration	
	a. One-day service	741
	b. Normal service	2084
II.	Registered Government Supplies	429
III.	Copies received	1159
IV.	No of issued Deed Copies	
	a. One-day service	528
	b. Normal service	79
V.	No of issued extract Copies	
	a. One-day service	5175
	b. Normal service	355
VI.	Presumptive age certificates issued	-
VII.	Searches received	24
VIII.	No of Approved pass births	-
IX.	No of translations	-
X.	Received M.B.D Application	3038
XI.	Registered	
	• Births	03
	• Deaths	02
	• Marriage	16

02. Payments (land Registry)

I.	Permitted Amendments(27,27(a),52(1))	374
II.	Birth after the permitted period	414
III.	Death beyond the permissible period	56

03. Fee details (Divisional Secretariat)

(Karachchi,Kandawalai,Pachchilaipalli,Poonakary)

I.	Fees for applications received (birth,death,	7,488,553

marriage)	
II. Fees related to past due births, deaths and corrections received	87,300
III .Marriage Registration Fees	68,060
a.One day service	713,400
b.Normal service	209,640
II Confirmation,summary	
a. One day service	1,562,200
b. Normal service	75,120
III.Searching	15,600
IV Stamp value affixed to the duplicate	
a. For Provincial Council	66,024,640
b. For Central Govt	1,559,144
VTranslation Fees	-
VI Birth, death,marriage applications received	549,200
VII Registered marriage, marriage announcement	23,280

4. Divisional Secretariat Operational Details

I. Received birth,death and marriage applications	46,550
II. Copies provided	68,883
III. Registered	
a. birth	2,363
b.death	808
c. marriage	1,051

2.19 Election Office Services

Number of Electors – 2025

According to the 2025 Electoral Register, the number of registered voters in the 'K' Kilinochchi Electoral District (within the Kilinochchi Administrative District) of the Jaffna Electoral District is 102,827.

Polling Districts - 2025

Divisional Secretariat	No. of Grama Niladhari Divisions	No. of Poling Districts	No. of voters
Karachchi	42	44	52527
Kandawalai	16	22	20600
Poonakary	19	24	18685
Pachchilaipalli	18	18	11015
Total	**95**	**108**	**102,827**

Local Councils

Name of the local Council	No. of Members			
	To be elected via Ward	To be nominated	Total	Minimum No. of Female Members
Pachchilaipalli Pradeshiya Sabha	08	05	**13**	03
Karachchi Pradeshiya Sabha	21	14	**35**	08
Poonakary Pradeshiya Sabha	11	07	**18**	04
Total	**40**	**26**	**66**	**15**

Activities of Election Office for the Year 2025

Revision of Electoral Register – 2025

The activities related to the 2025 Electoral Register revision commenced in mid-December 2024 across all Grama Niladhari divisions through the Divisional Secretariats. The Electoral Register was officially certified on 31.10.2025.

Local Authorities Elections – 2025

Activities for the 2025 Local Authorities Elections commenced on 03.03.2025. Polling for this election took place on May 6 at 108 polling stations in the Kilinochchi District. Counting of ordinary votes and postal votes was conducted at the counting centers established within the respective wards, and results were subsequently released.

Extracts of the Electoral Register

Extracts of the Electoral Register are issued to the public for various requirements. These include university admissions, interviews, compensation claims, court requirements, and land allocation processes.

2. 20 Language Week Activities and Development Programs

No	Department	Duration	Implemented by	Beneficiaries	Date
1.	Online	200 hrs	NILET	50 Nos. of Medical Officers	07.10.2025 - 03.01.2026
2.	Online	200 hrs	NILET	80 Nos. of Medical Officers	23.01.2025 - 04.04.2025
3.	Online	150 hrs	NILET	68 DOs and Teachers	12.01.2025 - 02.04.2025
4.	NILET/NP Dept	150 hrs	Official Language Dept.	72 DOs	14.03.2025 - 26.06.2025

5.	RDHS	150 hrs	Official Language Dept	65 Dos & MSOs	11.06.2025 - 14.06.2025
6.	NILET/NP Dept	150 hrs	Official Language Dept	45 Dos & MSOs	27.10.2025 - 03.05.2025
7.	NILET/NP Dept	100 hrs	Official Language Dept	47 OESs & Drivers	02.11.2025 - 22.12.2025
8.	DS Office Pachchilaipalli	150 hrs	Official Language Dept	64 Dos & MSOs	02.09.2025-22.12.2025
9.	NILET/NP Dept	150 hrs	Official Language Dept	45 Dos & MSOs	05.09.2025-20.01.2026

Conducting an inter-school drama competition on the "Importance of Language" and awarding prizes – NLD

A drama competition on the theme "Importance of Language" was conducted among 06 selected schools, covering both Zonal Education Offices in the Kilinochchi district. The participants gained a profound understanding of how language facilitates communication, the expression of emotions, and the building of relationships. The manner in which they demonstrated respect for different languages was highly encouraging

Conducting Second Language Training Courses for Youth – ONUR

This training course was designed to enhance listening, speaking, reading, and writing skills, aiming to stimulate interest in learning a second language among job seekers and university entrants. The youth participated regularly and engaged enthusiastically in classroom activities such as debates, dramas, reading, and writing.

Engagement of Youth in Multilingual Drama Training Courses

A Multilingual Drama Team was established by the Secretariat for National Unity and Reconciliation

2. 21 Foreign Employment Unit Services

An awareness session was conducted by the Development Officer at Kn/Jeyapuram Maha Vidyalayam on June 13, 2025 regarding the welfare scheme provided by the Bureau of Foreign Employment

Awareness on safe migration and anti-human trafficking was conducted by the Development Officers of Karachchi and Poonakary

Self-employment development training was held on June 24, 2025 for returned migrant workers.

2.22 Procurement and Contract Administration Services

The Procurement Unit is responsible for all procurement-related duties and activities of the Kilinochchi District Secretariat. Its primary objective is to procure the goods, services, and works required by the District Secretariat on an annual, quarterly, and monthly basis in a formal and transparent manner, strictly adhering to Government Procurement Guidelines and other relevant rules and regulations.

In accordance with the annual action plan, the unit prepares the procurement plan at the beginning of the year, procures activities as per the plan, analyze and consults the documents with the assistance of the Technical Evaluation Committee (TEC) and the Procurement Committee, monitors the performance of bidders and suppliers, makes decision, awards contract, issues purchase orders, and signs the contracts.

173 Nos. of goods procurement at the cost of Rs. 52,473,565, 16 Nos. of service procurement at the cost of Rs. 3,324,862 and 103 Nos. of Works Procurement at the cost of Rs. 414,270,000 have been carried out in the Current Financial Year.

In the financial year 2025, 293 Nos. of procurements at the cost of Rs. 150, 722, 326 have been completed.

Sects	Direct		National Shopping		NCB		Total	
	Nos	Sum	**Nos**	Sum	**Nos**	Sum	**Nos**	Sum
Materials	68	1,517,992.00	100	47,215,400.00	5	46,234,173.54	168	52,473,565.00
Services	-	-	16	7,118,798.00	6	44,059,291.00	22	50,379,330.00
Works	11	6,870,000.00	63	352,800,000.00	29	54,600,000.00	103	414,270,000.00
Total	**79**	**12,801,867.00**	**179**	**61,919,363.00**	**40**	**45,131,130.00**	**293**	**150,722,326.00**

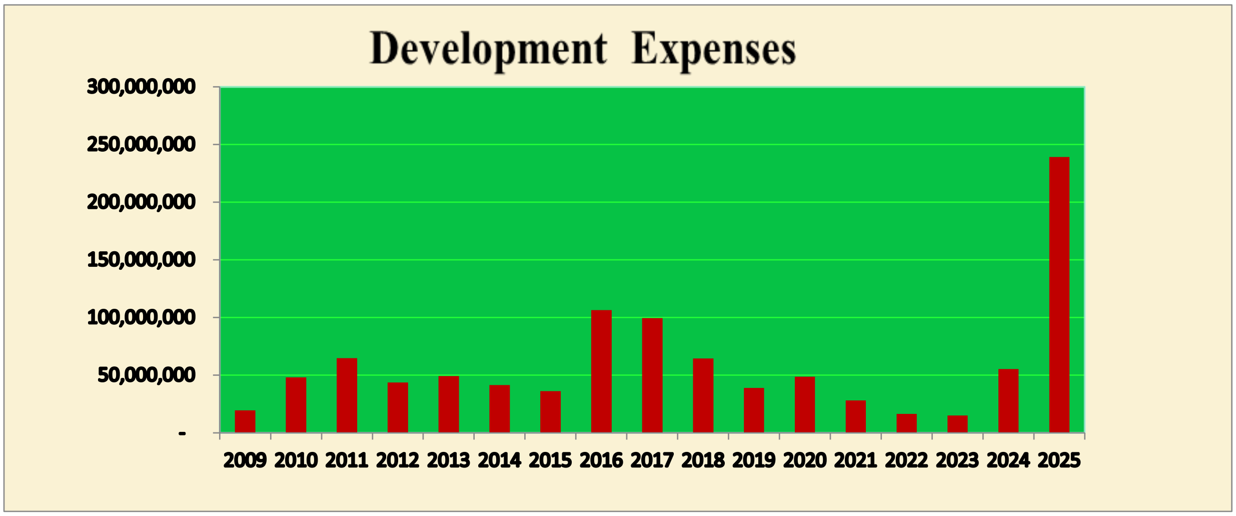
In the 2025 financial year, 293 procurement activities were fully completed at a value of Rs. 150,722,326.

2.23 Financial Performance Activities

Regarding the financial operations of the Kilinochchi District, data has been available since 2009, following the post-war period. As the district lost the highest volume of official government records during the war, the year 2009 serves as the baseline for all analytical data and documentation.

In the post-war era (post 2009), the highest operational expenditure was recorded in 2025, amounting to Rs. 610,388,215. Conversely, the lowest expenditure was recorded in 2009 at Rs. 60,921,756.

This indicates a tenfold increase in operational spending compared to 2009.



Despite the national financial constraints experienced during the 2024 financial year, the Operational Expenditure amounting Rs. 610,388,215 and Development Expenditure amounting Rs. 239,324,820 were occurred. Additionally, for the operational and development activities of other Ministries (23), Departments (18), and Institutions, the Operational Expenses amounting Rs. 838,750,108.50 and Development Expenses amounting Rs. 780,249,892.00 were incurred. Through these development expenditures, a significant number of projects were successfully completed.

According to the Performance Indicator Assessment conducted annually by Parliament for the 2021 financial year, our District Secretariat secured 2nd place nationally.

We achieved 100 points for Part I (Financial Operations) and 90 points for Administration and Planning, resulting in an overall average of 95 points. Furthermore, to identify the achievement levels of the District and Divisional Secretariats, we developed questionnaires and conducted a "Key Performance Indicator (KPI) Evaluation." Based on these rankings, awards were presented to the top-performing secretariats. Additionally, our District Secretariat participated in the 7th APFASL Awards organized by the Chartered Accountants of Sri Lanka and won a Gold Award.

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

3.1Statement of Financial Performances

ACA -F

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

Revised Budget Allocations 2025 Rs.		Note	Actual 2025 Rs.	Actual 2024 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		2,412,183,000	1,556,324,000	ACA-3
-	Deposits		200,871,080	161,528,433	ACA-4
-	Advance Accounts		27,110,311	37,460,432	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,640,164,390**	**1,755,312,865**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**2,640,164,390**	1,755,312,865	
	Remittance to the Treasury (D)		**19,391,210**	2,035,614	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**2,620,773,181**	**1,753,277,250**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
491,584,000.00	Wages, Salaries & Other Employment Benefits	5	493,636,432	423,706,863	ACA-2(ii)
137,056,000.00	Other Goods & Services	6	116,535,934	103,474,817	ACA-2(ii)
360,000.00	Subsidies, Grants and Transfers	7	215,849	125,475,823	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	747,330	ACA-2(ii)
629,000,000.00	**Total Recurrent Expenditure (F)**		**610,388,215**	**653,404,833**	
	Capital Expenditure				
119,700,000.00	Rehabilitation & Improvement of Capital Assets	10	119,338,892	37,127,188	ACA-2(ii)
56,000,000.00	Acquisition of Capital Assets	11	55,871,426	16,101,562	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
3,300,000.00	Capacity Building	14	3,246,430	2,192,216	ACA-2(ii)
61,000,000.00	Other Capital Expenditure	15	60,868,072	-	ACA-2(ii)
240,000,000.00	**Total Capital Expenditure (G)**		**239,324,820**	**55,420,966**	
	Deposit Payments		179,955,103	152,130,550	ACA-4
	Advance Payments		45,750,503	71,599,959	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**225,705,606**	**223,730,509**	
869,000,000.00	**Total Expenditure I = (F+G+H)**		**1,075,418,641**	**932,556,308**	
	Balance as at 31st December J = (E-I)		**1,545,354,540**	**820,720,942**	
	Balance as per the Imprest Adjustment Statement		**1,545,354,540**	**820,720,942**	ACA-7
	Impresst Balance as at 31st December		-	-	ACA-3
			-	-	

3.2 Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2025

	Note	Actual 2025 Rs	Actual 2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	1,414,945,607	1,350,348,546
Financial Assets			
Advance Accounts	ACA-5/5(a)	91,862,150	73,221,958
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**1,506,807,758**	**1,423,570,504**
Net Assets / Equity			
Net Worth to Treasury		54,040,278	56,316,062
Property, Plant & Equipment Reserve		1,414,945,607	1,350,348,546
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	37,821,873	16,905,896
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**1,506,807,758**	**1,423,570,504**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from ...7...... to.66. and Annexures to accounts presented in pages from .67.. to ..75..... form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 02/2025, dated 17.12.2025** and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out as per the Section 38(1) (C) of the National Audit Act No.19 of 2018

Chief Accounting Officer	Accounting Officer	Chief Financial Officer/ Chief Accountant/
Name : Mr.S.Alokabandara	Name : S.Muralitharan	Name : K.S.Kajenthiran
Designation : Secretary Ministry of Public Administration, Provincial Councils and Local Government	District Secretary District Secretariat Kilinochchi	Chief Accountant District Secretariat Kilinochchi
Date : 2026.02.	Date : 2026.02. 09	Date : 2026.02. 03

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

S. Muralitharan
Government Agent/
District Secretary
Kilinochchi

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

2

3.3 Statement of Cash Flows

ACA-C

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

	Actual 2025 Rs.	Actual 2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	60,544,643	50,106,417
Revenue Collected on behalf of Other Revenue Heads	-	-
Imprest Received	2,412,183,000	1,556,324,000
Recoveries from Advance	26,660,330	48,598,594
Deposit Received	200,871,080	161,528,433
Total Cash generated from Operations (A)	**2,700,259,052**	**1,816,557,444**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	607,878,416	525,179,185
Subsidies & Transfer Payments	215,849	125,475,823
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	183,453,394	
Expenditure incurred on behalf of Other Heads	1,606,922,152	885,131,246
Imprest Settlement to Treasury	19,391,210	2,035,614
Advance Payments	46,571,503	71,184,059
Deposit Payments	179,955,103	152,130,550
Total Cash disbursed for Operations (B)	**2,644,387,626**	**1,761,136,478**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**55,871,426**	**55,420,966**
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	55,871,426	55,420,966
Total Cash disbursed for Investing Activities (E)	**55,871,426**	**55,420,966**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(55,871,426)**	**(55,420,966)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**0.00**	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3

3.4 Financial Notes

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268

District Secretariat : Kilinochchi

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages			266,084,000		59,000,000	325,084,000	323,173,937	-	323,173,937	1,910,063	1%	Less than 5%
1002 Overtime & Holiday Payments			8,500,000		4,800,000	13,300,000	13,283,041		13,283,041	16,959	0%	
1003 Other Allowances			217,000,000		(52,000,000)	165,000,000	154,885,504	2,293,950	157,179,454	7,820,546	5%	Less than 5%
			491,584,000	-	**11,800,000**	**503,384,000**	**491,342,482**	**2,293,950**	**493,636,432**	**9,747,568**	**2%**	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic			6,000,000		(104,000)	5,896,000	5,089,922		5,089,922	806,078	14%	Expected travellings needs were not arisen. Staff was included in election duty.
Total (a)			**6,000,000**	-	**(104,000)**	**5,896,000**	**5,089,922**	-	**5,089,922**	**806,078**	**14%**	
Supplies												
1201 Stationery & Office Requisites			13,500,000		(2,000,000)	11,500,000	11,488,037		11,488,037	11,963	0%	
1202 (002) - Fuel Allowance			6,700,000		(1,200,000)	5,500,000	4,958,943		4,958,943	541,057	10%	Fuel Price Reduced and Expected travelling needs were not arisen during the year.
1202 (009) - Fuel for Pool Vehicles			9,300,000		(2,571,000)	6,729,000	6,618,250		6,618,250	110,750	2%	Less than 5%

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268 **District Secretariat : Kilinochchi**

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect: Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
1202 (010) - Fuel for Others			3,000,000		(555,000)	2,445,000	1,134,913		1,134,913	1,310,087	54%	Fuel Price Reduced and Expected travelling needs were not arisen during the year.
1203 Diets & Uniforms			1,500,000			1,500,000	1,469,000		1,469,000	31,000	2%	Less than 5%
1205 Other			2,006,000		850,000	2,856,000	2,855,396		2,855,396	604	0%	
Total (b)			**36,006,000**	-	**(5,476,000)**	**30,530,000**	**28,524,539**	-	**28,524,539**	**2,005,461**	**7%**	
Maintenance Expenditure												
1301 Vehicles			13,500,000		(2,536,000)	10,964,000	8,995,039		8,995,039	1,968,961	18%	Vehicle repairs were not done by the expected level
1302 Plant and machinery			8,000,000		(2,300,000)	5,700,000	5,695,768		5,695,768	4,232	0%	
1303 Building and Structures			15,500,000		4,900,000	20,400,000	20,385,234		20,385,234	14,766	0%	
1304 Software Maintenance			1,500,000		-	1,500,000	1,190,076		1,190,076	309,924	21%	Expected Expenditure is not Arrised
Total (c)			**38,500,000**	-	**64,000**	**38,564,000**	**36,266,117**	-	**36,266,117**	**2,297,883**	**6%**	
Services												
1401 Transport			3,600,000		(1,600,000)	2,000,000	1,808,977		1,808,977	191,023	10%	Transport expenses were not arisen
1402 Postal & Communication			8,100,000		(864,000)	7,236,000	6,564,417		6,564,417	671,583	9%	Postal and communication were controlled by internal control system. Therefore expenses were not arisen
1403 Electricity & Water			19,500,000		(4,200,000)	15,300,000	13,161,364		13,161,364	2,138,636	14%	Expected Expenditures were not arisen ducto price changed
1404 Rents & Local Taxes			950,000		-	950,000	688,871		688,871	261,129	27%	Expected Expenditure was not arrisen
1405 Cleaning and Janitorial Services			7,200,000		2,506,000	9,706,000	9,528,467		9,528,467	177,533	2%	Less than 5%

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268

District Secretariat : **Kilinochchi**

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**629,000,000**	-	-	**629,000,000**	**608,094,265**	**2,293,950**	**610,388,215**	**18,611,785**	**3%**	
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2001 (048) Buildings & Structures			97,000,000			97,000,000	97,000,000		97,000,000	-	0%	
2001 (049) Buildings & Structures			17,000,000			17,000,000	16,983,595		16,983,595	16,405	0%	
2002 Plant, Machinery & Equipment			2,500,000			2,500,000	2,491,246		2,491,246	8,755	0%	
2003 Vehicles			3,200,000			3,200,000	2,864,051		2,864,051	335,949	10%	Comparing to last year vehicle running mileagers very less to this year and also during the financial year all the vehicles were properly maintained. Therefore major reparies not arisen
Total (a)			**119,700,000**	-	-	**119,700,000**	**119,338,892**	-	**119,338,892**	**361,108**	**0%**	
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment			6,000,000			6,000,000	5,996,578		5,996,578	3,422	0%	
2103 Plant, Machinery & Equipment			49,000,000			49,000,000	48,994,848		48,994,848	5,152	0%	

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268

District Secretariat : Kilinochchi

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
1407 Security Services			7,900,000		1,620,000	9,520,000	9,428,303		9,428,303	91,697	1%	Less than 5%
1409 (138) - Machinery and Office Equipment Service Agreement			5,000,000		(3,600,000)	1,400,000	1,340,616		1,340,616	59,384	4%	Less than 5%
1409 (139) - Vehicles Insurance			800,000		-	800,000	784,606		784,606	15,394	2%	Less than 5%
1409 (140) - Miscellaneous Service Expenditures			3,500,000		(146,000)	3,354,000	3,349,736		3,349,736	4,264	0%	
Total (d)			**56,550,000**	-	**(6,284,000)**	**50,266,000**	**46,655,357**	-	**46,655,357**	**3,610,643**	**7%**	
Total Expenditure on Other Goods & Services (a+b+c+d)			**137,056,000**	-	**(11,800,000)**	**125,256,000**	**116,535,934**	-	**116,535,934**	**8,720,066**	**7%**	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES **Transfers**	7											
1506 Property Loan Interest to Public Servants			360,000		-	360,000	215,849		215,849	144,151	40%	Staff transferred to Other District
Total			**360,000**	-	-	**360,000**	**215,849**	-	**215,849**	**144,151**	**40%**	
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS **Interest Payments and Discounts**	8											
Total			-	-	-	-	-	-	-	-		
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE **Other Recurrent Expenditure**	9											
Total			-	-	-	-	-	-	-	-		

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268

District Secretariat : Kilinochchi

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
2106 Software Development			1,000,000			1,000,000	880,000		880,000	120,000	12%	Expected Expenditure was not Arrisen
Total (b)			**56,000,000**	-	-	**56,000,000**	**55,871,426**	-	**55,871,426**	**128,574**	0%	
Capital Transfers	12											
Total (c)			-	-	-	-	-	-	-	-		
Acquisition of Financial Assets	13											
Total (d)			-	-	-	-	-	-	-	-		
Capacity Building	14											
2401 Staff Training			3,300,000			3,300,000	3,246,430		3,246,430	53,570	2%	Less than 5%
Total (e)			**3,300,000**	-	-	**3,300,000**	**3,246,430**	-	**3,246,430**	**53,570**	**2%**	
Other Capital Expenditure	15											
2509 District Development Programe			-	61,000,000		61,000,000	60,868,072		60,868,072	131,928	0%	
Total (f)			-	**61,000,000**	-	**61,000,000**	**60,868,072**	-	**60,868,072**	**131,928**	0%	
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			**179,000,000**	**61,000,000**	-	**240,000,000**	**239,324,820**	-	**239,324,820**	**675,180**	0%	
Grand Total (Notes 5 to 15) - Total Expenditure			**808,000,000**	**61,000,000**	-	**869,000,000**	**847,419,085**	**2,293,950**	**849,713,035**	**19,286,965**	2%	

* Format should be amended including only he relevant votes.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268 - 01 - 01 **District Secretariat : Kilinochchi**

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Reasons for the Variance
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages			119,000,000		7,000,000	126,000,000	125,645,237	-	125,645,237	354,763	0%	
1002 Overtime & Holiday Payments			4,500,000		2,800,000	7,300,000	7,300,000		7,300,000	-	0%	
1003 Other Allowances			92,000,000		(46,000,000)	46,000,000	41,108,973	580,375	41,689,348	4,310,652	9%	Salary Revised as per the Circular No. 10/2025
			215,500,000	-	**(36,200,000)**	**179,300,000**	**174,054,209**	**580,375**	**174,634,584**	**4,665,416**	**3%**	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 268 - 01 - 01 | **District Secretariat : Kilinochchi**

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
Travelling Expenditure												
1101 Domestic			2,500,000		(250,000)	2,250,000	1,447,957		1,447,957	802,043	36%	Expected travellings needs were not arisen. Staff was included in election duty.
Total (a)			**2,500,000**	-	**(250,000)**	**2,250,000**	**1,447,957**	-	**1,447,957**	**802,043**	**36%**	
Supplies												
1201 Stationery & Office Requisites			6,500,000		(2,000,000)	4,500,000	4,500,000		4,500,000	-	0%	
1202 (002) - Fuel Allowance			3,700,000		(1,000,000)	2,700,000	2,634,712		2,634,712	65,288	2%	Less than 5%
1202 (009) - Fuel for Pool Vehicles			4,800,000		(951,000)	3,849,000	3,840,000		3,840,000	9,000	0%	
1202 (010) - Fuel for Others			2,000,000		(555,000)	1,445,000	170,728		170,728	1,274,273	88%	Expected travelling needs were not arisen during the year.
1203 Diets & Uniforms			84,000		-	84,000	80,000		80,000	4,000	5%	Less than 5%
1205 Other			1,006,000		600,000	1,606,000	1,606,000		1,606,000	-	0%	
Total (b)			**18,090,000**	-	**(3,906,000)**	**14,184,000**	**12,831,440**	-	**12,831,440**	**1,352,560**	**10%**	
Maintenance Expenditure												
1301 Vehicles			9,000,000		(2,800,000)	6,200,000	4,248,397		4,248,397	1,951,603	31%	Minor vehicle repairs were not done by the expected level.
1302 Plant and machinery			5,000,000		(2,300,000)	2,700,000	2,700,000		2,700,000	-	0%	
1303 Building and Structures			12,500,000		3,100,000	15,600,000	15,600,000		15,600,000	-	0%	

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Statement of Deposit Accounts as at 31st December 2025

Expenditure Head No : 268 **District Secretariat : Kilinochchi**

Rs.

Name o f 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	6000-0-0-1-86	-	255,000	235,000	20,000	20,000
Tender Deposits	6000-0-0-2-0-116	20,000	-	20,000	-	-
Deposits Temporary Retained Payble to Third Parties	6000-0-0-13-0-76	1,029,130	19,173,030	20,095,560	106,600	106,600
Revenue Transfer to Provincial Councils	6000-0-0-14-0-12	-	38,334,693	38,258,193	76,500	76,500
Retention Money for Construction	6000-0-0-16-0-64	10,333,196	28,813,807	8,415,565	30,731,438	30,731,438
Temporary Retention for Statutory Payments	6000-0-0-18-0-76	600	228,700	229,300	-	-
Funds Received for Reimburesement of Expenditure	6000-0-0-20-0-10	5,522,970	114,065,849	112,701,484	6,887,335	6,887,335
Total		**16,905,896**	**200,871,080**	**179,955,103**	**37,821,873**	**37,821,873**

* Format should be amended including only the relevent Deposit numbers

....

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

Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Statement of Advance Accounts as at 31st December 2025

Expenditure Head No : 268 **District Secretariat : Kilinochchi**

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2025	Maximum Limits of Expenditure Rs……..		Minimum Limits of Receipts Rs……..		Maximum Limits of Debit Balance Rs……..	Maximum Limits of Liabilities Rs……..	Balance as per Treasury Books as at 31st December 2025
			Debits during the year (2)		Credits during the year (3)		Balance as 4=(1)+(2)-(3)		
		(1)	In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	268	73,221,958	43,930,850	1,819,653	24,684,081	2,426,230	91,862,150		91,862,150
(2) Other Advances									
(3) Miscellaneous Advances									

……………………………………………………
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Statement of Rent and Work Advance Accounts as at 31st December 2025

Expenditure Head No : 268 | **District Secretariat : Kilinochchi**

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2025 (Rs.)	Recoveries During the Year 2025		Balance as at 31.12.2025 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance Eg. 9188-250-0-1-0-1	Nill							
Total (a)								
(2) Work Advance Eg. 9188-250-0-2-0-1	Nill							
Total (b)								
Grand Total (a)+(b)								

....

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

2/9/26, 2:32 PM newcigas.treasury.gov.lk/T_Statements_25/T25_Asset_Final.aspx ACA-6

Cumulative Non Financial Asset Accounts Report- Central Govt-2025

FINAL 2025

Land-9153: 334,395,000.00 Table: SA 82
Building- 9151: 792,319,954.35 Year: 2025
Machinary-9152: 285,660,652.73 Rpt Date 2/9/2026 2:32:08 PM
WIP-9160: 0.00 Head 268
Intangible-9154: 2,570,000.00
Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	210,311,456.28	104,826,267.75	0.00	0.00	163,499,775.53	151,637,948.5
		Garages	****6111102	11,542,019.14	0.00	0.00	0.00	4,608,063.94	6,933,955.20
		Quarters	****6111107	198,769,437.14	89,226,267.75	0.00	0.00	158,891,711.59	129,103,993.3
		Circuit Bunglows	****6111108	0.00	15,600,000.00	0.00	0.00	0.00	15,600,000.00
9151	1.2-Non Residential Building		61112	582,008,498.07	379,104,491.28	0.00	0.00	320,430,983.50	640,682,005.8
		Office Building	****6111201	574,170,202.70	379,104,491.28	0.00	0.00	320,430,983.50	632,843,710.4
		Warehouse	****6111205	7,838,295.37	0.00	0.00	0.00	0.00	7,838,295.37
9152	2.1-Transport Equipment		61121	84,295,000.00	39,765,000.00	0.00	0.00	33,265,000.00	90,795,000.00
		Passenger vehicle	****6112101	81,220,000.00	37,220,000.00	0.00	0.00	30,720,000.00	87,720,000.00
		Agricultural vehicle	****6112103	150,000.00	0.00	0.00	0.00	0.00	150,000.00
		Motor cycle	****6112109	2,925,000.00	2,545,000.00	0.00	0.00	2,545,000.00	2,925,000.00
9152	2.2-Other Machinary & Equipment		61122	137,648,591.50	4,220,409.73	0.00	55,044,861.50	2,048,210.00	194,865,652.7
		Office Equipment	****6112201	14,527,735.50	296,949.32	0.00	5,391,769.94	389,450.00	19,827,004.76
		Computer Equipment	****6112202	38,452,496.80	2,652,341.40	0.00	12,278,884.00	605,100.00	52,778,622.20
		Electrical Equipment	****6112203	32,748,608.60	1,119,288.61	0.00	33,101,953.80	374,500.00	66,595,351.01
		Communication Equipment	****6112204	1,996,220.00	0.00	0.00	985,760.00	0.00	2,981,980.00
		Furniture	****6112205	46,995,351.60	151,830.40	0.00	3,286,493.76	679,160.00	49,754,515.76
		Musical Instruments	****6112206	449,934.00	0.00	0.00	0.00	0.00	449,934.00
		Sports equipment	****6112208	9,400.00	0.00	0.00	0.00	0.00	9,400.00
		Books Periodical & Journals	****6112210	96,775.00	0.00	0.00	0.00	0.00	96,775.00
		Industrial & Manufacturing Equipment	****6112212	151,970.00	0.00	0.00	0.00	0.00	151,970.00
		Construction Eqipment	****6112213	2,084,500.00	0.00	0.00	0.00	0.00	2,084,500.00
		Agricultural & Dairy Farm Equipment	****6112216	16,000.00	0.00	0.00	0.00	0.00	16,000.00
		Fire Protection	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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9154	5.3 Other Non Finacial-Intangible		61133	1,690,000.00	0.00	0.00	880,000.00	0.00	2,570,000.00
		Computer Software	****6113301	1,490,000.00	0.00	0.00	880,000.00	0.00	2,370,000.00
		Licenses	****6113302	200,000.00	0.00	0.00	0.00	0.00	200,000.00
9153	4.1-Land		61410	334,395,000.00	49,395,000.00	0.00	0.00	49,395,000.00	334,395,000.0
		Land	****614100	334,395,000.00	49,395,000.00	0.00	0.00	49,395,000.00	334,395,000.0

REMARKS

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

Annexure-(ii)

Statement of Write off from books

Expenditure Head No : 268 | **District Secretariat :** Kilinochchi

Programme No. & Title : 01 Operational Activities

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

	Value		No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	....	....	....
(ii)	Over Rs. 25,000.01	....	....	....
1	12000 BTU AC		1	135,000
2	Motor Pumb		1	83,924
	Total		**2**	**218,924**

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	Nill						
2							
3							
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 : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Statement of Imprest Adjustment

Revenue Collected by **Other Entities** on behalf of **Reporting Entity**	-	
Expenditure incurred by **Reporting Entity** on behalf of **Other Entities**	1,606,922,152	
Debits made to Advance "B" Account on behalf of **Other Entities**	1,007,000	
Credits made to Advance "B" Account by **Other Entities**	2,426,230	1,610,355,382
Less:		
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	60,544,643	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	2,293,950	
Credits made to Advance "B" Account on behalf of **Other Entites**	1,976,249	
Debits made to Advance "B" Account by **Other Entities**	186,000	65,000,842
Imprest Adjustment Balance as at 31st December 2025		**1,545,354,540**

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

Annexure (11)

Cumulative Commitment/ Liability Report for the Year - 2025

To		Printed by	**cigaskili**
District Secretariat Kilinochchi (268)		New Table No	**:SA-92**
From		Old Table No	:--
Director General, , **Department of State Accounts, ,**		Report Date	2/9/2026 2:37:51 PM
General Treasury, Colombo1. .			

NEW CIGAS FINAL 2025 REPORTS

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

Statement of Liabilities - (i)

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

District Secretariat : Kilinochchi
Expenditure Head No. : 268
Programme No. & Title : 01- Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department								
....								
....								
Total								
2. State Corporations/Statutary Boards								
....	Nill							
....								
Total								
3. Others (Private Parties)								
....								
....								
Total								
Grand Total								

....

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

Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

District Secretariat : Kilinochchi

Programme No. & Title : 01- Operational Activities

No.	Description	Rs.
(1)	Provision in Estimates - 2025 under Reimbursable Foreign Aid including Supplimentary provisions	
(2)	Total Expenditure disbursed during the year 2025, against (I) above	Nill
(3)	Total of Reimbursement Cliams outstanding as at 01st January 2025	Nill
(4)	Total of Reimbursement Claims made during the year 2025, in respect of years 2024 & prior years (if any)	Nill
(5)	Total of Reimbursement Claims made during the year 2025, in respect of year 2025	Nill
(6)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2024 or prior years (if any)	Nill
(7)	Total of Claims disallowed by the Donor, during 2025 (if any), in respect of Claims 2025	Nill
(8)	Total of Reimbursements received during the year 2025, in respect of years 2024 or prior years	Nill
(9)	Total of Reimbursements received during the year 2025, in respect of years 2025	
(10)	Total of reimbursement Claims outstanding as at 31st December 2025 [(3+4+5) - (6+7)] - (8+9)	Nill
(11)	Total of Reimbursement Claims made after 31/12/2025 in respect of 2025 up to the finalization of theFinancial Statements	Nill
(12)	Total of Reimbursement received after 31/12/2025 up to the finalization of the Financial Statements	Nill
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	

* should use only when relevant to the reporting entity

Chief Financial Officer /Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

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Annexure-(viii)

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

Expenditure Head No. : 268

District Secretariat : Kilinochchi

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	BOC	7041982	-	-	-	December
2	BOC	7041983	3,000.00	-	-	December
3	BOC	7041984	3,000.00	-	-	December
4	BOC	7041986	3,000.00	-	-	December
5	BOC	7041987	3,000.00	-	-	December
6	BOC	7041989	3,000.00	-	-	December

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

....

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

Date : 2026.02.09

K.S.Kajenthiran
Chief Accountant
District Secretariat
Kilinochchi.

3.5 Performance of the Revenue Collection

Revenue Head	Revenue Details	Revenue Estimate Million		Revenue Collection		
		Original Estimate	Revised Estimate	Revenue Amount (Rs)	Refund Cash	Refund Head Change
1003.07.02	ADR			8,814,450		
1003.07.03	Timber Transport			23,866		
1003.07.05	Gun License			2,600		
1003.07.99	Others			412,215		
2002.01.01	Rent			2,978,430		
2002.02.99	Others			3,369,541		
2003.02.03	No 32 of 1968 Fees Under the Registration of Persons Act			4,112,360		
2003.02.13	Other charges			4,200		
2003.02.14	Motor Traffic			3,111,530		
2003.02.99	Exercise Department – Stamp Grant Service			434,292		
2003.99.00	Other Income			8,394,767		
2004.01.00	W &OP			28,573,828		
2006.02.02	Auction – Capital Assets			241,310		
2006.02.01	Auction – Capital Assets / Vehicle			0		

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation utilization as a % of Final Allocation
	Original	Final		
Recurrent	629,000,000	629,000,000	610,388,215	97.0%
Capital	129,000,000	240,000,000	239,324,820	99.7%

3.7 Performance of the Other Ministries & Departments

Ministries	Expenditure heading	Allocation	Expenditure	% of final allocation
Presidential Secretariat	001-01-02-0-1409-140	1,795,736	1,792,736	100%
	001-02-06-034-2509	4,069,070	4,064,575	100%
Election Commission	020-1-1-7-1409	3,650,990	3,650,990	100%
Ministry of Budhasasana, Religious and Cultural Affairs	101-02-05-54-1409	11,450	11,450	100%
Ministry of Finance, Planning and Economic Development	102-1-02-040-1501-033(11)	6,451,075	6,060,385	94%
	102-1-02-040-1501-034(11)	303,562,500	303,562,500	100%
	102-1-02-040-1501-035(11)	111,681,000	111,531,000	100%
	102-1-02-040-1501-037(11)	33,640,000	33,630,000	100%
	102-02-08-004-2104-542	12,311,625	12,311,625	100%
Ministry of Defense	103-01-02-023-1205	13,350	13,350	100%
	103-02-17-02-2509	8,155,914	8,074,834	99%
	103-02-17-02-2509-109(11)	628,634	628,634	100%

	103-02-18-1001	3,625,221	3,592,170	99%
	103-02-18-1003	1,726,800	1,714,636	99%
	103-02-18-1101	211,958	200,057	94%
	103-02-18-1201	61,000	61,000	100%
	103-02-18-1302	12,700	12,700	100%
	103-02-18-1402	26,000	26,000	100%
	103-02-18-01-1501	165,750,290	158,737,720.5 0	96%
	103-02-18-03-1508	21,600	21,600	100%
	103-02-18-6-2202	2,500,000	2,099,729	84%
	103-02-18-07-2202	157,887,851	157,202,851	100%
Ministry of Justice and National Integrity	110-01-03-1201	26,000	26,000	100%
	110-01-03-1409(42)	2,626,000	2,487,500	95%
	110-01-03-1409(43)	371,600	308,600	83%
	110-01-03-1409(44)	36,000	36,000	100%
	110-01-03-1409(46)	48,000	48,000	100%
	110-01-03-1409(47)	24,000	24,000	100%
	110-01-03-1409(48)	20,000	20,000	100%
	110-01-05-0-1001	2,035,448	2,035,448	100%
	110-01-05-0-1003	886,500	886,500	100%
	110-01-05-0-1101	32,000	32,000	100%
	110-01-05-0-1201	24,000	24,000	100%
	110-01-05-002-2509	115,000	115,000	100%
	110-01-05-019-2202	1,000,000	999,335	100%

	110-01-08-06-2202	320,000	320,000	100%
	110-01-09-1001	947,610	945,954	100%
	110-01-09-1003	320,400	320,400	100%
	110-01-09-1101	9,000	9,000	100%
	110-01-09-1201	50,000	50,000	100%
	110-01-09-1405	547,995	505,158	92%
	110-01-09-1407	1,786,534	1,629,868	91%
	110-01-09-1703	265,750	265,750	100%
	110-01-09-2001	1,500,000	1,500,000	100%
	110-01-09-002-2509	750,000	748,805	100%
Ministry of Health, and Mass Media	111-1-21-0-1001	1,048,970	1,047,688	100%
	111-1-21-0-1003	538,546	538,546	100%
	111-1-21-0-1101	28,455	26,244	92%
	111-1-21-0-1201	4,500	4,500	100%
	111-1-21-0-2102	23,500	23,500	100%
	111-2-26-002-1409(11)	10,000	10,000	100%
Ministry of Foreign Affairs, Foreign Employment and Tourism Bureau	112-1-12-1101(11)	188,574	183,596	97%
	112-1-12-1201(11)	56,000	56,000	100%
	112-1-12-1-2509 (11)	77,320	77,280	100%
Ministry of Commerce, Trade, Food Security and Cooperative Development	116-02-05-09-2104	2,000,000	2,000,000	100%

Ministry of Transport, Highways, Ports and Civil Aviation	117-2-04-67-2104-546	190,340,429	190,303,453	100%
Ministry of Agriculture, Livestock, Land and Irrigation	118-01-02-1001	4,214,850	4,214,841	100%
	118-01-02-1003	1,990,000	1,984,791	100%
	118-01-02-1101	24,000	24,000	100%
	118-01-02-1201	75,000	75,000	100%
	118-01-02-1202-002	239,743	239,743	100%
	118-01-02-1401	241,609	241,609	100%
	118-01-02-1402	95,000	78,886	83%
	118-01-02-1409(140)	53,000	52,350	99%
	118-01-02-2401	27,200	27,200	100%
	118-01-31-0-1001	2,433,997	2,418,357	99%
	118-01-31-0-1003	1,015,200	1,009,945	99%
	118-02-03-020-2202	1,010,724	1,010,551	100%
	118-02-03-071-2202	1,963,600	1,963,600	100%
	118-02-03-094-2509	1,989,000	1,390,703	70%
	118-2-32-2-2105	40,252,950	40,252,950	100%
Ministry of Urban Development, Construction and Housing	123-02-15-008-2202-0-11	146,253,600	146,252,859	100%
	123-02-15-008-2509-0-11	79,826,759	79,780,523	100%
	123-02-21-011-2509-0-11	1,342,570	1,342,570	100%
Ministry of Rural Development, Social Security, Social Empowerment	124-2-03-00-1001	4,247,256	4,246,952	100%
	124-2-03-00-1003	2,016,000	2,016,000	100%
	124-2-03-00-1101	48,000	44,340.00	

				92%
	124-2-03-00-1201	4,800	4,800	100%
	124-2-03-007-2509	130,000	130,000	100%
	124-02-03-14-2509	70,500	70,500	100%
	124-2-05-001-2202	69,534,023	65,620,320	94%
	124-2-05-04-2202(17)	5,434,395	5,433,396	100%
Ministry of Education, Higher Studies and Vocation Education	126-01-18-0-1101	220,461	207,631	94%
	126-01-18-0-1201	25,625	25,625	100%
Ministry of Public Administration, Provincial Councils and Local Government	130-01-16-0-1001	885,150	885,109	100%
	130-01-16-0-1003	502,200	502,200	100%
	130-01-16-0-1101	13,300	13,300	100%
	130-01-16-0-1102	130,300	130,240	100%
	130-01-16-0-1203-002	8,000	8,000	100%
	130-01-16-0-1205	50,000	50,000	100%
	130-01-16-0-1303	50,000	49,139	98%
	130-01-16-0-1403	213,699	213,698	100%
	130-01-16-0-1409-140	50,000	20,600	41%
	130-01-16-0-2001(41)	10,157,270	10,157,187	100%
	130-01-16-0-2102	1,320,670	1,307,050	99%
	130-01-16-0-2103	71,500	59,550	83%
	130-1-2-0-2401-0/11	31,500	31,500	100%
	149-1-18-1001	1,275,660	1,270,654	100%
	149-1-18-1003	522,000	506,700	97%

Ministry of Industry and Entrepreneurship Development	149-1-18-1101	2,400	2,400	100%
	149-1-18-1201	6,000	6,000	100%
	149-1-19-0-1101	202,500	190,816	94%
	149-1-19-0-1201	10,500	10,500	100%
	149-1-19-001-2509-093	35,000	28,000	80%
	149-02-03-01-1001	1,650,241	1,649,989	100%
	149-02-03-01-1003	560,660	560,659	100%
	149-02-20-00-1101	297,000	284,054	96%
	149-02-20-00-1201	123,604	123,60	100%
	149-02-20-00-1202(009)	60,000	44,951	75%
	149-02-20-00-1205	10,000	-	0%
	149-02-20-00-1301	677,564	672,406	99%
	149-02-20-00-1402	80,614	77,770	96%
	149-02-20-00-1403	93,742	90,000	96%
	149-02-20-00-1405	5,000	5,000	100%
	149-02-20-00-1407	12,500	12,500	100%
	149-02-20-00-1409(140)	4,826	-	0%
	149-02-20-00-2103	741,630	740,920	100%
	149-02-20-01-2202(026)	1,513,000	1,511,647	100%
	149-02-20-0-2401	63,732	61,732	97%
Ministry of Fisheries, Aquatic and Ocean Resources	151-2-03-56-2202	31,750	31,750	100%

Ministry of Environment	160-01-02-1001(11)	527,466	527,466	100%
	160-01-02-1003(11)	254,700	254,700	100%
	160-01-02-1101(11)	25,200	25,200	100%
	160-02-03-118-2507	200,000	200,000	100%
Ministry of Women and Child Affairs	171-02-06-002-2509	52,100	49,600	95%
	171-02-06-004-2509	119,550	119,550	100%
	171-02-06-007-2509	2,362,000	2,346,271	99%
	171-02-06-1101	188,926	181,684	96%
	171-02-06-1201	54,000	54,000	100%
	171-02-06-1409(140)	225,000	211,929	94%
	171-02-08-001-1501	85,341,500	85,341,500	100%
	171-02-08-002-1501	50,465,480	50,465,480	100%
	171-02-08-003-1501	1,695,000	1,695,000	100%
	171-02-08-0-1101	66,360	66,358	100%
	171-02-08-0-1201	45,000	45,000	100%
	171-02-08-14-1409	71,000	71,000	100%
	171-02-08-14-2509	323,176	323,078	100%
Ministry of Digital Economy	186-2-03-024-2509	5,000,000	4,983,188	100%
Ministry of Public Security and Parliamentary Affairs	189-01-02-00-1101	13,000	13,000	100%
	189-01-02-002-1509	95,220	95,220	100%

Department of Man power and Employment	193-01-02-02-2509	1,500	1,500	100%
Youth and Sports	194-01-02-1409-083	161,420	161,420	100%
	194-2-7-009-2509	79,500	79,500	100%
Ministry of Science and Technology	196-2-07-1101	208,000	192,799	93%
	196-2-07-1201	40,000	40,000	100%
	196-2-07-1402	25,000	25,000	100%
	196-2-07-1403	75,000	75,000	100%
	196-2-07-1409(140)	2,700	1,350	50%
	196-2-07-2509	68,000	68,000	100%
Dept. of Muslim Religious Affairs	202-2-1-0-1201	5,000	5,000	100%
Dept. of Christian Religious Affairs	203-02-01-0-1201	1,500	1,500	100%
	203-02-01-18-2205	500,000	500,000	100%
	203-02-01-4-1508	300,000	300,000	100%
Dept. of Cultural Affairs	206-02-02-02-1409	191,000	178,170	93%
	206-02-03-03-1508	7,848	7,848	100%
	206-02-03-04-1508	380,000	380,000	100%
	206-02-03-1101	85,270	83,613	98%
	206-2-3-0-1201	69,800	69,800	100%
	206-2-3-0-1402	35,700	25,422	71%
	206-2-3-6-1409	182,720	157,720	86%
Dept. of Government Information	210-01-02-1101	63,310	61,310	97%
	210-01-02-1201	12,000		

			12,000	100%
	210-01-02-1205	16,560	16,560	100%
	210-01-02-1402	11,416	11,416	100%
Dept. of Social Services	216-2-2-0-1001	4,120,309	4,120,297	100%
	216-2-2-0-1003	1,931,251	1,931,251	100%
	216-2-2-0-1101	152,750	142,642	93%
	216-2-2-0-1201	62,500	62,500	100%
	216-02-03-1303	60,000	60,000	100%
	216-02-03-1-1501	67,000	67,000	100%
	216-02-03-02-1501	39,600	39,600	100%
	216-02-03-005-2202	261,852	261,852	100%
	216-02-03-008-1501	1,079,780	1,079,780	100%
Dept. of Probation and Child Care Services .	217-2-2-0-1101	120,000	110,541	92%
	217-2-2-0-1201	22,500	22,500	100%
	217-2-2-5-2202	353,000	347,050	98%
	217-2-2-6-2202	259,500	259,500	100%
Dept. of Sports Development	219-02-02-0-1201	23,320	23,320	100%
	219-02-02-0-1202	88,624	88,528	100%
	219-2-2-0-1302	165,000	165,000	100%
	219-02-02-0-2002	163,220	157,296	96%
	219-02-02-0-2102	1,003,347	1,000,860	100%
	219-02-02-0-2103	290,000	289,163	100%
Dept. of Registration of Persons	227-1-1-0-1001	4,774,380	4,774,365	100%
	227-1-1-0-1003	2,001,864		

.			2,001,864	100%
	227-01-01-0-1201	72,000	72,000	100%
	227-01-01-0-1302	112,050	112,050	100%
	227-01-01-0-1303	217,000	217,000	100%
	227-01-01-0-1409 -138	7,350	7,350	100%
Dept. of National Planning	237-1-2-1-2509	13,000,000	12,937,198	100%
Dept. of Finance Development	243-1-1-12-1508-(11)	4,656,000	4,656,000	100%
	243-2-2-19-2104(11)	5,018,953	5,014,375	100%
Dept. of Census and Statistic	252-1-1-0-1002	194,148	180,913	93%
	252-1-1-0-1101	335,640	333,187	99%
	252-1-1-0-1201	23,375	23,375	100%
	252-1-1-0-1202-009	213,874	213,874	100%
	252-1-1-0-1301	133,680	128,680	96%
	252-1-1-0-1402	71,480	58,025	81%
	252-1-1-0-1409(34)	337,088	322,196	96%
	252-1-1-8-2507-13(11)	7,749,906	7,749,906	100%
	252-01-01-11-2507	1,136,117.12	737,645	65%
Dept. of Pension	253-1-2-0-1101(11)	60,000.00	60,000	100%
	253-1-2-1-1502-1(11)	115,920.00	114,780	99%
	253-1-2-2-1502-2(21)	169,420.00	169,010	100%
	253-1-2-3-1502-7(11)	20,000	20,000	100%
	253-1-2-3-1502-8(11)	25,000	25,000	100%

Dept. of Registrar General	254-01-02-2103	915,981	915,970	100%
Dept. of Motor Traffic	307-2-1-0-1002	760,000	759,665	100%
	307-2-1-0-1003	430,000	430,000	100%
	307-2-1-0-1201	136,000	135,955	100%
	307-2-1-0-1402	59,681	59,681	100%
	307-2-1-0-1403	401,958	401,958	100%
	307-02-01-0-1405	488,750	488,750	100%
	307-02-01-0-1407	649,000	646,650	100%
	307-2-1-0-1409(140)	80,000	80,000	100%
	307-02-01-2002	116,950	116,950	100%
	307-02-01-0-2401	50,000	49,110	98%
	307-2-1-6-1409	131,270	131,270	100%
	307-02-01-010-2104	2,952,000	2,931,624	99%
Dept. of Community Correction	326-1-1-0-1101	273,429	267,127	98%
	326-1-1-0-1201	12,000	12,000	100%
Dept. of Land Use & Policy Planning	327-2-1-0-1101	192,000	188,599	98%
	327-2-1-0-1201	22,000	22,000	100%
	327-2-1-0-2507	819,000	814,772	99%
	327-2-1-0-2509	112,000	112,000	100%
Dept. of Man Power and Employment	328-1-1-0-1101	207,000	200,038	97%
	328-1-1-0-1201	11,300	11,300	100%
	328-1-1-0-1402	33,340	33,340	100%
	328-1-1-0-1403	36,000		

			36,000	100%
	328-2-2-11-2509	188,700	188,700	100%
	328-2-2-12-2509	128,700	128,700	100%

3.8 Non Financial Asset Reporting Process

Assets Code	Description	Balance as per Board of Survey Report as at 31.12.2024	Balance as Per Financial Position Report as at 31.12.2024	Yet to be Accounted	reporting Progress as a%
9151	Building	792,319,954.35	792,319,954.35		
9152	Machine and Equipment	285,660,652.73	285,660,652.73		
9153	Land	334,395,000.00	334,395,000.00		
9160	Work in progress	0	0		
9154	Intangible asset	2,570,000	2,570,000		

3.9 Auditor General's Report

District Secretary,

District Secretariat,

Kilinochchi.

Head 268 - Summary Report of the Auditor General on the Financial Statements of the Kilinochchi District Secretariat for the year ended 31 December 2025, in terms of Section 11(1) of the National Audit Act No. 19 of 2018.

1. Financial Statements

1.1 Qualified Opinion

The financial statements of Head 268 - Kilinochchi District Secretariat, which comprise the Statement of Financial Position as at 31 December 2025, and the Statement of Financial Performance, Statement of Cash Flows, and Notes to the Financial Statements including significant accounting policies for the year then ended, were audited under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with the National Audit Act No. 19 of 2018. My comments and observations on these financial statements, which are submitted to the Kilinochchi District Secretariat in terms of Section 11(1) of the National Audit Act No. 19 of 2018, appear in this report. A detailed Annual Management Report in terms of Section 11(2) as amended by the National Audit (Amendment) Act No. 19 of 2025 will be submitted to the Accounting Officer in due course. The Report of the Auditor General to be submitted in terms of Section 10 of the National Audit Act No. 19 of 2018 read in conjunction with Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be submitted to Parliament in due course.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Kilinochchi District Secretariat as at 31 December 2025, and its financial performance and cash flows for the year then ended in accordance with the basis of preparation of financial statements specified in Note 1 to the financial statements for all material aspects.

1.2 Basis for Qualified Audit Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs), except for the effects of the matters described in paragraph 1.6 of this report. My responsibility under those standards is further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Emphasis of Matter - Basis of Preparation of Financial Statements

I draw attention to Note 1 to the financial statements, which describes the basis of preparation of these financial statements. The financial statements have been prepared for the requirements of the General Treasury of Kilinochchi District Secretariat and Parliament in accordance with Government Financial Regulations 150 and 151 and State Accounts Circular No. 02/2025 dated 17 December 2025. Therefore, these financial statements may not be suitable for other purposes. My report is intended solely for the use of the Kilinochchi District Secretariat, the General Treasury, and Parliament. My opinion is not modified in respect of this matter.

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

It is the responsibility of the Accounting Officer to prepare financial statements that give a true and fair view in all material aspects in accordance with Government Financial Regulations 150 and 151 and State Accounts Circular No. 02/2025 dated 17 December 2025, and to determine such internal control as is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In terms of Section 16(1) of the National Audit Act No. 19 of 2018, the District Secretariat is required to maintain proper books and records of its income, expenditure, assets, and liabilities to enable the preparation of annual and periodic financial statements.

In terms of sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system is designed and maintained for the financial control of the District Secretariat, and the effectiveness of the system shall be reviewed from time to time and necessary changes shall be made to implement the system efficiently.

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

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

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed 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 an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluated the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in an appropriate and reasonable manner.
- Evaluated the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the underlying transactions and events are appropriately and reasonably included and communicated to the Accounting Officer regarding significant audit findings, including the main internal control weaknesses and other matters identified during my audit.

1.6.1 Financial Statements Comments

1.6.1 Revenue Receipts

Interest income of Rs. 3,111,530 received through the Public Officers' Advance Loan and a cumulative sum of Rs. 941,850 earned on 05 occasions through the disposal of assets were shown under cash flows from operating activities instead of being recognized as cash flows from investing activities in the Cash Flow Statement.

1.6.2 Reconciliation Statement of Public Officers' Advance Account

a) Although the total debit and credit of cross-entries for the year in the Public Officers' Advance "B" Account according to the Treasury Printout copy SA-52 were Rs. 1,819,653 and Rs. 2,426,230 respectively, those balances were shown as Rs. 1,633,653 and Rs. 2,240,230 respectively according to the Statement of Public Advance Account (Form-02) submitted for audit, resulting in corresponding differences of Rs. 186,000 in debits and credits.

b) According to the consolidated trial balance prepared by the District Secretariat, the Public Advance Account balance debited through cross-entries was shown as Rs. 1,976,249. However, since the same balance was shown as Rs. 2,240,230 in the departmental ledger books of the Public Advance Account Statement, a variance of Rs. 263,990 was observed.

1.6.3 Non-Financial Assets

a) Although the cost value of assets disposed by the Kandavalai Divisional Secretariat was Rs. 2,505,200, its cost value removed through Cigas software was Rs. 398,000, thereby overstating the value of non-financial assets by Rs. 2,107,200.

b) A cumulative total of Rs. 14,573,574 for 07 completed new capital works and 21 capital assets purchased at a value of Rs. 1,258,018 were not shown under the appropriate vote but were instead shown under the vote for repair and improvement expenses of capital assets.

c) The cost values of 135 items sold for a value of Rs. 700,600 by the District Secretariat and Karachchi Divisional Secretariat in the year under review had not been deducted from non-financial assets.

1.6.4 Provision of Property, Plant and Equipment

a) Although the total value of additions and purchases to the opening balance in the transport equipment and other machinery equipment asset category in the Treasury Printout (SA-82) Non-Financial Assets Statement was Rs. 99,030,271, its value according to the trial balance prepared in Form SA-100 was Rs. 99,368,271, showing a difference of Rs. 338,000.

b) Although the disposal value of capital assets in the Treasury Printout (SA-82) Non-Financial Assets Statement was Rs. 568,638,969, the disposal value of capital assets was not shown in the Treasury Printout Form SA-80 Non-Financial Assets Statement.

c) Since 39 items of assets worth a cumulative total of Rs. 4,621,052 received through procurement orders by the District Secretariat and 03 Divisional Secretariats during the year under review were not included in the Cigas software, the value of non-current assets was understated.

d) Without properly examining the ownership of 11 fixed assets, the value of unrelated fixed assets amounting to Rs. 1,250,000 was shown in the accounts of the year under review by the District Secretariat and 04 Divisional Secretariats.

1.6.5 Lack of Audit Evidence

Although a payment of Rs. 13,369,985 was made by the Poonakary Divisional Secretariat for the installation of solar panels, the work completion report regarding the completion of the said work was not submitted.

1.6.6 Non-maintenance of Registers and Books

During the selective audit inspection, it was observed that some of the following registers were not maintained or had not been maintained properly in 04 Divisional Secretariats of the District Secretariat:

Type of Registers	Relevant Regulation/Provision	Observation
Register containing full details of grants	Circular No. 2023/01 dated 21 December 2023 of the Department of Land Commissioner General	Not maintained
Registers of grants issued on a cost price basis	Land Ministry Development Circular No. 2007/04 dated 11 November 2007	Not maintained

2. Report on Other Legal Requirements

In terms of Section 6(1) (d) of the National Audit Act No. 19 of 2018, I state the following matters:

A. The financial statements agree with the preceding year
B. The recommendations made regarding the financial statements of the preceding year had been implemented

3. Financial Review

3.1 Revenue Management

Although it was specified that annual lease rent should be recovered for sea cucumber farms in terms of the Mathagal Fishing Regulation of 1984 No. 11 published via Gazette No. 337/48 under Section 33 of the Fisheries Ordinance, the State Lands Ordinance No. 8 of 1947, and Letter No. G/NPC/AQ/Land/Lease dated 26.01.2022 of the Assistant Secretary, Governor's Secretariat, Northern Province, action had not been taken by the Poonakary Divisional Secretariat to recover the lease rent, a cumulative total of Rs. 2,387,550 due from 56 individuals from the year 2023 to 2025.

3.2 Expenditure Management

a) Out of the total gross net financial provision of Rs. 313,200,000 allocated for 12 recurrent expenditure items, only Rs. 224,035,700 had been utilized, resulting in a savings of Rs. 89,164,300, and that savings ranged from 15% - 73 % of the net financial provision.

b) According to Financial Regulation 50(ii) of the Democratic Socialist Republic of Sri Lanka, although it is the responsibility of the Accounting Officer to ensure that estimates are prepared as accurately and completely as possible, an amount of Rs. 68,776,000, ranging from 21 %- 56 % of the Rs. 291,690,000 financial provision allocated for 05 expenditure items, had been transferred under Financial Regulation 66.

3.3 Utilization of Financial Provisions provided by Ministries and Departments

According to the expenditure report of the year 2025 provided by the ministries and departments, since the financial provision allocated under 15 recurrent expenditure items of 08 ministries had not been utilized as specified, a total of Rs. 345,499 was saved from those financial provisions, ranging from 6% - 100%. The total financial provision of 588,390 allocated for 03 capital expenditures of 03 ministries was found to be unutilized as savings, ranging from 12 % - 43 %.

3.4 Certifications to be carried out by the Accounting Officer

According to the provisions of Section 38 of the National Audit Act No. 19 of 2018, the Chief Accounting Officer and the Accounting Officer must confirm that an easy internal control system is prepared and maintained for the financial control of the District Secretariat, and that the effectiveness of this system is reviewed from time to time and necessary changes are made to implement the system efficiently. Furthermore, although these reviews must be carried out in writing and a copy thereof must be submitted to the Auditor General, a statement confirming that such a review had been conducted was not submitted to the audit.

3.5 Non-compliance with Laws, Rules, and Regulations

Reference to Laws, Rules, Regulations, and Management Decisions	Non-compliances
Paragraph 10 of Circular No. 16/2020 dated September 18, 2020, issued by the Secretary to the Ministry of State for Internal Security, Home Affairs and Disaster Management.	Although Divisional Secretaries are required to inspect all Grama Niladhari offices at least once every 04 months, 95 Grama Niladhari offices across 04 Divisional Secretariats had not been subjected to such inspection.
Section 251 of Chapter XVIII in Volume 01 of the Establishments Code published in the Extraordinary Gazette No. 2310/29 dated December 14, 2022.	In the District Secretariat and 04 Divisional Secretariats, the transfer scheme had not been implemented up to December 31, 2025, for 51 officers in the Combined Service and 70 Development Officers who had completed 05 years of service at the same station.
Circular of the Land Commissioner General No. 2008/04 and dated August 20, 2008.	Measures had not been taken by 04 Divisional Secretariats to update the register of landless persons every year and send a copy of the said register to the Provincial Land Commissioner and the Land Commissioner General.

3.6 Deposits

a) For the construction of the Murikandy elephant fence, a cheque worth Rs. 4,430,684 received from the Department of Wildlife Conservation was deposited by the District Secretariat on

September 24, 2024. As of the audit date on March 13, 2026, even though more than 1 year had passed since the said funds were deposited, the construction of the electric wire fence had not been completed.

b) For the renovation works of worship places and *Araneri* schools, total funds of Rs. 883,152 received during the year under review from the Presidential Secretariat and the Department of Hindu Religious and Cultural Affairs had been held up in the deposit account for over 06 months without commencing the renovation works.

4. Operational Review

4.1 Performance

4.1.1 Non-fulfillment of Duties and Responsibilities

a) According to the Circular No. 2008/04 dated August 20, 2008, of the Land Commissioner General to regularize land management, although 8,190 applications had been received by 04 Divisional Secretariats to provide land to landless persons residing and engaged in agricultural activities in the Divisional Secretariat divisions and to issue formal permits to persons who currently qualify for land but do not possess legal rights, no steps had been taken for over 05 years to hold a Land Kachcheri to execute this process. No actions had been taken by two Divisional Secretariats for 2 to 3 years to issue 73 permits to the relevant members of the public.

b) According to Circular No. 2023/01 dated December 21, 2023, of the Land Commissioner General's Department, it was specified that deed should be granted to holders of land permits and grant documents. However, although 74 deeds had been received by 02 Divisional Secretariats, they were kept in the offices for over 1 to 2 years without being distributed to the respective beneficiaries.

c) The construction works of the electric fence agreement worth Rs. 9,614,607 entered into by the District Secretariat on March 03, 2025, had not been commenced to date, even though the contract period had expired.

d) In four Divisional Secretariats, out of the beneficiaries selected for welfare benefit payments in the years 2023 and 2025, payments had not been made to 218 beneficiaries for periods from 3 to 30 months.

4.1.2 Expected Outcomes Not Realized

a) The project of *Moringa* leaf powder preparation and Export Center establishment by the Pallai Divisional Secretariat in the year 2021 under the Saubhagya Production Village Programme at a cost of Rs. 3,584,000, along with the necessary facilities, was found to be unutilized for its intended purpose, and the objective for which the project had not been achieved.

b) In accordance with letter No. WA/WB/EEW dated 2015.09.03 of the Ministry of Women's Affairs, a sum of Rs. 572,698, intended as a fund to provide interest-free and interest-bearing loans to uplift the livelihoods of widows and women-headed households in 03 Divisional Secretariats, had been kept stagnant in the bank account for the past 05 years without being utilized for its intended purpose.

4.1.3 Abandonment of Projects Without Completion

In accordance with the agreement entered into with a private contractor at a total contract cost of Rs. 15,420,956 for the renovation work of the male officers' quarters belonging to the District Secretariat, which was scheduled to be completed by December 30 of the year under review, a total of Rs. 13,149,963 had been paid by the District Secretariat. However, due to the failure to secure the required financial provisions to date, these renovation works had been abandoned.

4.1.4 Delays in Executing Projects

a) Under the financial allocation of the Ministry of Finance, Planning and Economic Affairs, although cheques totaling Rs. 12,311,625 had been drawn to provide water and electricity connections for the project to establish the Paranthan Investment Zone, water and electricity connections had not been provided to the said investment zone to date, despite 05 months having elapsed.

Out of the housing project beneficiaries provided by the Ministry of Resettlement, Housing and Urban Development in the year 2025 for 1.5 million and 0.9 million schemes, the housing construction works of 49 beneficiaries of the 1.5 million housing

a) scheme and 24 beneficiaries of the 0.9 million housing scheme had not been fully completed to date. Nevertheless, the payments had been fully deposited into their personal bank accounts, and a total of Rs. 15,990,000 was withheld in a manner that prevented the money from being withdrawn.

b) Under the new water connections project of the Ministry of Urban Development and Housing, although a payment of Rs. 5,135,483 had been made to the National Water Supply and Drainage Board during the year under review to provide water connections to 178 beneficiaries, water connections had not been provided to the 123 beneficiaries to date, despite 05 months having elapsed since the payment was made.

c) Under the project to provide free electricity connections to the houses of the poorest beneficiaries among the people internally displaced due to war and subsequently resettled, a total sum of Rs. 576,922 was paid by the District Secretariat to the Ceylon Electricity Board as payments (for new connections and shifting) for 15 beneficiaries selected in the Divisional Secretariat divisions in the year 2025. However, despite 05 months having elapsed, electricity connections had not been provided to date.

4.2 Foreign Funded Projects

Under the Agriculture Sector Modernization Project (ASMP) in the year 2024, the monitoring and supervision of projects implemented through the Ministry of Agriculture with the financial assistance of the World Bank and the European Union was entrusted to the District Secretariat and two Divisional Secretariats at a value of Rs. 114,260,320. However, 03 agricultural food processing factory buildings and processing machinery equipment were found abandoned and unutilized to date.

4.3 Asset Management

a) Although 22 vehicles were being utilized by the District Secretariat and 04 Divisional Secretariats, no action had been taken to date to formalize the ownership of the said vehicles.

b) No actions had been taken for over 10 years to assess the value of 23 properties belonging to the District Secretariat and 02 Divisional Secretariats up to the end of the year under review and to bring them into the accounts.

c) In the District Secretariat and the Karachchi Divisional Secretariat, 19 vehicles were found unutilized and in a repairing condition, and no action had been taken either to repair and reuse them or to dispose of them through public auction.

d) Under the Nila Sevana project, although government buildings were constructed in 05 Grama Niladhari divisions at a cost of Rs. 3,901,953 and Grama Niladhari offices are operating therein, no action had been taken to transfer the ownership of the land where the buildings are located, and they remained un-capitalized.

4.4 Management Weaknesses

a) No action had been taken for the past 08 years to rent out or lease 31 shop of the Economic Center, which was constructed by the Ministry of Economic Development in the year 2013 at a cost of Rs. 111,274,780 and handed over to the District Secretariat in the year 2017, in order to earn revenue. Furthermore, the lease agreements for 09 shops that were rented out had not been renewed for over 02 years, though rent continued to be collected.

b) According to letter No. DRP/OP/01/DS/03(iv) dated April 11, 2023, of the Department of Registration of Persons, it was stated that all National Identity Card applications and related fees received by Grama Niladharis from applicants must be handed over to the Divisional Secretary within 10 days. However, it was observed that in 08 Grama Niladhari divisions, the Grama Niladharis had retained the money in their possession for periods ranging from 12 days to 67 days without handing it over.

5. Human Resource Management

As of March 31, 2026, although the approved cadre in four levels was 536, the existing cadre is 629. Consequently, at the end of the year under review, constructive measures had not been taken either to fill the 32 vacancies or regarding the 125 excess staff found at the secondary level.

Signed.
M.G. Madarasinghe
Deputy Auditor General
For Auditor General

04. Performance Indicators

- Climate-resilient agricultural farms have been established under 26 specific projects.
- Poultry cages were provided to 51 beneficiaries, and agricultural equipment was distributed to 96 beneficiaries.
- Fishing equipment worth 1.5 Mn was handed over to the Freshwater Fishermen's Association. Additionally, 33 drinking water connections were installed.
- Rs. 12,311,625.32 was released to facilitate water and electricity connections for the Paranthan Investment Zone.
- 1.00 Mn was allocated for the development of the "Kili Entrepreneur Market".
- A toilet complex worth 2.00 Mn was constructed at the Kilinochchi Economic Center.
- 8 internal roads were renovated.
- 36 houses valued at 900,000 each and 76 houses valued at 15,000,000 each were constructed and handed over.
    - Funding was provided for 134 electricity connections

4.1 Institutional Performance Indicators

Indicators	Actual outcome in percentage of expected Outcomes		
	100% - 90%	75% - 89%	50% - 74%
Climate-resilient agricultural farms have been established under 26 specific projects		√	
Poultry cages were provided to 51 beneficiaries, and agricultural equipment was distributed to 96 beneficiaries.	√		
Fishing equipment worth 1.5 Mn was handed over to the Freshwater Fishermen's Association. Additionally, 33 drinking water connections were installed			√
Rs. 12,311,625.32 was released to facilitate water and electricity connections for the Paranthan Investment Zone.			√

1.00 Mn was allocated for the development of the "Kili Entrepreneur Market".	√		
A toilet complex worth 2.00 Mn was constructed at the Kilinochchi Economic Center			√
8 internal roads were renovated		√	
36 houses valued at 900,000 each and 76 houses valued at 15,000,000 each were constructed and handed over		√	
➢ Funding was provided for 134 electricity connections		√	

05. Sustainable Development Goals

5.1 Identified Sustainable Development Goals

No		Goals
1	Goal- 1	Zero Poverty
2	Goal - 2	Zero Hunger
3	Goal - 6	Clean Water & Sanitation
4	Goal - 8	Decent Work & Economic Growth
5	Goal - 9	Industry, Innovation & Infrastructure
6	Goal - 11	Sustainable Cities and Communities
7	Goal - 12	Ensuring sustainable production and consumption patterns

5.2 Achievements and Challenges of Sustainable Development Goals

Goals	Targets	Indicators	Progress 0% - 49%	Progress 50 % - 74 %	Progress 75 %- 100 %
Goal-1 Zero Poverty					
Ensuring the livelihoods of people affected by climate disasters and other socio-economic or environmental factors.	A climate – resilient agricultural farm was established by the Ministry of Rural Development , Social Security, and Community Empowerment at a cost of Rs. 63,900,935.56	1.Cultivated land area increased by 8 acres. 2.25 people received direct employment and 108 people received indirect employment. 3.Monthly income for 25 individuals increased by Rs. 20,000. . . .			✔
Goal -2 Zero Hunger					

Eradicating hunger and ensuring food security and clean food	Under the World Food Programme (WFP), poultry cages were provided to 51 beneficiaries and agricultural equipment to 96 beneficiaries to support school meal programs	1.Malnutrition levels among school students decreased by 10%. 2.The number of families affected by food insecurity was reduced by approximately 2,000. .	✔
	Fishing equipment worth 1.5 mn was provided to the Freshwater Fishermen's Association under the Diversified Budget	1.Fishery production volume increased by 10%. 2.Incomes increased by Rs. 5,000 – 10,000.	✔
Goal - 6 **Clean Water & Sanitation**			
Ensuring water management and hygienė	363 water connections were provided with financial assistance from the Ministry of Housing, Construction, and Water Supply	1.The number of drinking water connections increased by 363. 2.Efforts were made to reduce waterborne diseases by 20%.	✔
Goal - 8 **Decent Work & Economic Growth**			
Promoting sustainable economic growth and decent work for all. . .	The Ministry of Finance, Planning, and Economic Affairs provided Rs. 12,311,625.32 for water and electricity connections to establish the Paranthan Investment Zone	0.070 km was added to the double line for a new 5 MW capacity.	✔

Goal - 9 Industry, Innovation and Infrastructure			
Creating sustainable infrastructure	Under the Decentralized Capital Budget, 1.00 mn was allocated to develop the "Kili Entrepreneur Market" and water connections and toilet facilities have been completed.	6. Sanitation and water access have been increased by 20%.	✔
	A toilet block worth 2.00 mn was built at the Kilinochchi Economic Center to revitalize the facility	A toilet block was built at the Kilinochchi Economic Center to revitalize the facility, which had been non-functional for three years	✔
	8 internal roads were renovated by the Ministry of Housing, Construction, and Water Supply.	1.Agricultural production increased by 10%. 2.School attendance of students increased by 10%.	✔

Goal– 11
Sustainable Cities & Communities

Creating safe and sustainable cities.	**The Ministry of Housing, Construction, and Water Supply constructed 36 houses valued at 900000 each and 76 houses valued at 15,000,000 each.**	**1.The number of homeless resettles was reduced by 76.** **2.The quality of life for 112 individuals has improved**	✔

Goal-12 Ensuring sustainable production and consumption patterns	Funding for 134 electricity connections was provided by the Ministry of Housing, Construction, and Water Supply.	1.Educational achievement levels increased by 10%. 2.Modern home gardening practices increased by 25%	✔

06. Human Resource Profile

6.1 Cadre Management

District Secretariat

Category of Employees	Approved Cadre	Existing Cadre	Vacancies
Senior	13	9	4
Territory	4	4	0
Secondary	78	139	-61
Primary	28	20	8

Divisional Secretariat

Category of Employees	Approved Cadre	Existing Cadre	Vacancies
Senior	17	14	3
Territory	15	9	6
Secondary	347	411	-64
Primary	34	23	11

6.2 Institutional Human Resource Performance

No	Name of the programme	Division	Beneficiaries	Expenditure
1	Regional industrial market	Pachchilaipalli Kandawalai Karachchi	164	60,000
2	Taking A/L students to vocational training institute	Karachchi	225	127,000
3	Systematic programmes	Karachchi Pachchilaipalli	60	30,000.00
4	Youth Empowerment Programme	Karachchi	64	60,000.00
5	Online marketing plan	Pachchilaipalli	30	40,700

07. Compliance Reports

No	Applicable Requirement	Compliance Status (Complied/Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1.	**Financial Statement and Accounts Submission**			
1.1	Annual financial statements	Submitted before due date		
1.2	Advance to public officer accounts	Submitted before due date		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Not Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Not Applicable		
2.	**Maintenance of Books and Registers (FR445)**			
2.1	Update & maintain the Fixed Assets Register in terms of Public Administration Circular 267/2018	Maintained		
2.2	Update & maintain the Personal Emoluments Register/ Personal emoluments cards	Maintained		
2.3	Update & maintain the Register of Audit queries	Maintained		
2.4	Update & maintain the Register of Internal Audit reports	Maintained		
2.5	Prepare & submit all the monthly account summaries (CIGAS) to the Treasury on due date	Submitted before due date		

2.6	Update & maintain the Register for cheques and money orders	Maintained		
2.7	Update and maintain the Inventory Register	Maintained		
2.8	Update & maintain the Stocks Register	Maintained		
2.9	Update & maintain the Register of Losses	Maintained		
2.10	Update & maintain the Commitment Register	Maintained		
2.11	Update & maintain the Register of Counterfoil Books (GA – N20)	Maintained		
3.	**Delegation of Functions for Financial Control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Yes		
3.2	The delegation of financial authority has been communicated within the institute	Yes		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Yes		
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	Yes		
4	**Preparation of Annual Plans**			
4.1	Prepare the annual action plan	Submitted before due date		
4.2	Prepare the annual procurement plan	Submitted before due date		
4.3	Prepare the annual Internal Audit plan	Submitted before due date		
4.4	Prepare the annual estimate and submission to the NBD on due date	Submitted before due date		

4.5	Annual cash flow is submitted to the Treasury Operations Department on time	Submitted before due date
5	**Audit Queries**	
5.1	All the audit queries have been replied within the specified time by the Auditor General	Submitted before due date
6	**Internal Audit**	
6.1	Prepare the internal audit plan at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1 -2019	Yes
6.2	Responding to all the internal audit reports within one month	Submitted before due date
6.3	Submit the copies of all the internal audit reports to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Submitted before due date
6.4	Submit all the copies of internal been submitted to the Auditor General in terms of Financial Regulation 134(3)	Submitted before due date
7	**Audit and Management Committee**	
7.1	Minimum 04 Audit and Management Committee meetings have been conducted per year in terms of the DMA Circular 1 -2019	Yes
8	**Asset Management**	
8.1	The information about purchase and disposal of assets should submitted to the Comptroller General's Office as per the Asset Management Circular No. 01/2017	Maintained
8.2	A suitable liaison officer has been appointed in terms of Cap.	Maintained

	13 of the Circular and sent to the Comptroller General's Office to implement the provisions as per such Circular.	
8.3	The board of surveys were conducted and the relevant reports have been submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Submitted before due date
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the time frame specified in the circular	No
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Yes
9	**Vehicle Management**	
9.1	Prepare the daily running charts and monthly summaries of the pool vehicles and submission to the Auditor General on due date	Maintained
9.2	The condemned vehicles should be disposed within a period less than 6 months after condemning	Maintained
9.3	The vehicle logbooks should be maintained and updated	Maintained
9.4	The action should be taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Maintained
9.5	Re-testing of fuel consumption of vehicles in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Maintained

9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Maintained
10	**Management of Bank Accounts**	
10.1	Prepare and certify the bank reconciliation statements and submit to audit by the due date	Submitted before due date
10.2	Settle the dormant accounts that had existed in the year under review or since previous years	Inappropriate
10.3	Disclosure and adjustment of balances to be revealed in the Bank Reconciliation Statement, and the settlement of such balances within a month	Submitted before due date
11	**Utilization of Provisions of Finance**	
11.1	Spend allocated provisions without exceeding the limit	Maintained
11.2	The liabilities not exceeding the provisions remain at the end of the year as per the FR 94(1)	Maintained
12	**Advances to Public Officers Account**	
12.1	Compliance with the limits	Maintained
12.2	A time analysis on the loans in arrears	Maintained
12.3	The loan balances in arrears for over one year had been settled	Yes
13	**General Deposit Account**	
13.1	Take action as per F.R.571 in relation to disposal of lapsed deposits	Yes
13.2	Update and maintenance the control register for general deposits	Maintained
14	**Imprest Account**	
14.1	The balance in the cash book at the end of the year under review has been remitted to TOD	Submitted before due date

14.2	The ad -hoc sub impests issued as per F.R. 371 will be settled within one month from the completion of the task	Submitted before due date
14.3	Provision of ad -hoc sub impests not exceeding the limit approved as per F.R. 371	Yes
14.4	The balance of the imprest account should be reconciled with the Treasury books monthly	Maintained
15	**Revenue Account**	
15.1	The refunds from the revenue should be made in terms of the regulations	Maintained
15.2	The revenue collection should be directly credited to the revenue account without credited to the deposit account	Yes
15.3	Return the arrears of revenue to the Auditor General in terms of FR 176	Yes
16	**Human Resource Management**	
16.1	Maintain the staff within the approved cadre	Maintained
16.2	All members of the staff have been issued a duty list in writing	Maintained
16.3	All reports have been submitted to MSD in terms of the Circular No.04/2017 dated 20.09.2017	Yes
17	**Provision of Information to the Public**	
17.1	Appoint an information officer in terms of Right To Information Act and Regulation	Maintained
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the	Yes

	public authority by this website or alternative measures		
17.3	Bi - Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Yes	
18	**Implementation of the Citizens Charter**		
18.1	Formulate and implement the citizens charter/ Citizens client's by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Yes	
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	Yes	
19	**Preparation of the Human Resource Plan**		
19.1	Prepare the human resource plan in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Yes	
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff should be ensured in the aforesaid Human Resource Plan	Yes	
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Yes	
19.4	Implement the human resource development plan and capacity building programs as per	Yes	

	paragraph No.6.5 of the aforesaid Circular	
20	**Responses on Audit Paras**	
20.1	Rectify the shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years	Adjusted